720

SUPREME COURT OF THE UNITED STATES.

No. 100.

THE BANK OF THE UNITED STATES, PLAINTIFF IN ERROR,

VS.

THE UNITED STATES.

IN ERROR TO THE CIRCUIT COURT UNITED STATES FOR THE DIST. OF PENNSYLVANIA.

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S. D. Langtree, Print.

THE PRESIDENT, DIRECTORS, AND COMPANY OF THE BANK OF THE UNITED STATES,
vs.
THE UNITED STATES OF AMERICA.

Writ of Error.

UNITED STATES, *sct.*

The President of the United States, to the Judges of the Circuit Court of the United States, holden in and for [L. S.] the Eastern District of Pennsylvania, in the third Circuit, greeting:

Because, that in the record and process, and also in the rendering of judgment, in a suit before you or some of you, between the United States of America, plaintiffs, and the President, Directors, and Company of the Bank of the United States, defendants, in a plea of trespass on the case, a manifest error has intervened, to the great damage of the said defendants, as in their complaint has been stated; and as it is just and proper that the error, if any there be, should be corrected in due manner, and that full and speedy justice should be done to the parties aforesaid, in this behalf:

You are hereby commanded, that if judgment thereof be given, then under your seal, you do distinctly and openly send the record and process, in the suit aforesaid, with all things concerning them, and this writ, so that you have the same before the Chief Justice and Associate Justices of the Supreme Court of the United States, on the second Monday in January, inst., at the city of Washington, being the seat of National Government, that the record and process aforesaid, being inspected, they may cause to be done thereupon what of right ought to be done.

Witness the Honorable Roger B. Taney, Chief Justice of the Supreme Court of the United States, at Washington, this seventh day of January, A. D. one thousand eight hundred and forty-two, and of the Independence of the United States the sixty-sixth.

FRAS. HOPKINSON,
Clk. Circt. Ct.

Allowed by

HENRY BALDWIN.

PRESIDENT, DIRECTORS, AND COMPANY OF THE BANK OF THE UNITED STATES,
vs.
THE UNITED STATES OF AMERICA.

Citation sur Writ of Error.

UNITED STATES, *Eastern District of Pennsylvania, sct.*

To the United States of America.

Whereas, by a writ of error, issuing out of the Supreme Court of the United States, directed to the Judges of the Circuit Court of the United States, holden in and for the Eastern District of Pennsylvania, in the third circuit, wherein the President, Directors, and Company of the Bank of the United States are the plaintiffs, the said Judges are directed to send the record and process of a certain suit, with all things concerning them, so that the same may be had before the Chief Justice and Associate Justices of the Supreme Court of the United States, on the second Monday in January, at the city of Washington, being the seat of National Government; in which suit the United States of America are original plaintiffs, and the said the President, Directors, and Company of the Bank of the United States, defendants, in a plea of trespass on the case, &c.; that the record and process aforesaid, being inspected, they, the said Supreme Court, may cause to be done thereupon what of right ought to be done. And the said plaintiffs in error having made an assignment of errors and given good and sufficient security, that the plaintiffs in error shall well and truly prosecute his said writ of error to effect, and answer all such costs as upon an affirmance of the judgment of the said Circuit Court, may be adjudged to the defendants in error:

You are hereby cited to appear (if you see cause) at the said Supreme Court, at the time and place aforesaid, to answer to the said writ of error, and the errors assigned by the said the President, Directors, and Company of the Bank of the United States, the plaintiffs in error.

Given under my hand and seal, this seventh day of Janu-
[L. S.] ary, one thousand eight hundred and forty-two.

HENRY BALDWIN.

Pleas before the Honorable the Judges of the Circuit Court of the United States in and for the Eastern District of Pennsylvania, in the third circuit, at Philadelphia, of April sessions 1838, No. 3.

It is thus contained:

The President, Directors and Company of the Bank of the United States, late of the eastern district aforesaid, were attached to

answer the United States of America of a plea of trespass on the case, &c.

And thereupon the said the United States of America, by John M. Read, their attorney, complain:

For that whereas, the said the President, Directors and Company of the Bank of the United States, heretofore, to wit, on the seventh day of July, in the year of our Lord one thousand eight hundred and thirty-four, at the eastern district aforesaid, were indebted to the said the United States of America in the sum of three hundred thousand dollars, lawful money of the United States of America, for so much money by the said the President, Directors and Company of the Bank of the United States before that time had and received, to and for the use of the said the United States of America; and being so indebted, they the said the President, Directors and Company of the Bank of the United States, in consideration thereof, afterwards, to wit, on the day and year last aforesaid, at the eastern district aforesaid, undertook and faithfully promised the said the United States of America to pay them the said sum of money, when they, the said the President, Directors and Company of the Bank of the United States, should be thereunto afterwards requested.

And whereas, also, the said the President, Directors and Company of the Bank of the United States, afterwards, to wit, on the same day and year last aforesaid, at the eastern district aforesaid, accounted with the said the United States of America, of and concerning divers other sums of money from the said the President, Directors and Company of the Bank of the United States to the said the United States of America before that time due and owing, and then in arrear and unpaid; and upon such accounting, the said the President, Directors and Company of the Bank of the United States, were then and there found to be in arrear and indebted to the said the United States of America, in the further sum of three hundred thousand dollars, of like lawful money; and being so found in arrear and indebted, the said the President, Directors and Company of the bank of the United States, in consideration thereof, afterwards, to wit, on the same day and year last aforesaid, at the eastern district aforesaid, undertook, and then and there faithfully promised the said the United States of America, to pay them the said last mentioned sum of money, when they, the said the President, Directors and Company of the Bank of the United States, should be thereunto afterwards requested.

Nevertheless, the said the President, Directors and Company of the Bank of the United States, not regarding their said several promises and undertaking, but contriving and fraudulently intending, craftily and subtly to deceive and defraud the said the United States of America, in this behalf, have not as yet paid the said several sums of money, or any or either of them, or any part

thereof, to the said the United States of America, (although often requested so to do.)

But the said the President, Directors and Company of the Bank of the United States, to pay them the same have hitherto wholly neglected and refused, and still do neglect and refuse, to the damage of the said the United States of America of six hundred thousand dollars; and therefore they bring their suit, &c.

And the said the President, Directors and Company of the Bank of the United States, by John Cadwalader, their attorney, come and defend the force and injury, when, &c., and say, that they did not assume upon themselves in manner and form, as the said the United States of America above have complained against them, and of this they put themselves upon the country, &c.; and the said the United States of America do the like. And for further plea in this behalf the said the President, Directors and Company of the Bank of the United States, by leave of the court, according to the form of the statute in such case made and provided, further defend the force and injury, when, &c., and say, that the said the United States of America ought not to have or their action aforesaid against them, because they say, that after the promises and assumptions aforesaid, in the declaration of the said the United States of America set forth, and before the day of sueing forth the original writ of the said the United States of America, they the said the President, Directors and Company of the Bank of the United States, well and faithfully paid to the said the United States of America the said sum of money in the said declaration set forth, according to their promises and assumptions aforesaid; and this they are ready to verify.

Wherefore they pray judgment, if the said the United States of America ought to have or maintain their action aforesaid.

And the said the United States of America, by their attorney aforesaid, say, that for any thing by the said the President, Directors and Company of the Bank of the United States above in pleading alleged, they ought not to be precluded from having or maintaining their action aforesaid against them, because they say, that the said the President, Directors and Company of the Bank of the United States, did not pay to them, the said the United States of America the said sum of money in the said declaration set forth, in manner and form, &c.; and this they pray may be enquired of by the country, &c.

And the said the President, Directors and Company of the Bank of the United States do the like, &c., and further plead "set off."

Therefore, let a jury thereupon come before the judges aforesaid, at Philadelphia aforesaid, on the eleventh day of October, A. D. 1841, by whom, &c., and who neither, &c., to recognize, &c., because as well, &c.; the same day is there given to the parties aforesaid, then and there, &c.

Afterwards, to wit, at a session of the said court, at Philadelphia

aforesaid, before the judges aforesaid, on the twentieth day of October, in the year last aforesaid, come the parties aforesaid, by their attornies aforesaid; and the jurors of the jury aforesaid, being called, likewise come, to wit: George W. Jones, Henry Schell, Daniel J. Cochran, Matthew Walker, Charles S. Smith, Edward A. Penniman, Samuel B. Trout, Elhanan W. Keyser, Fishbourn Wharton, Aaron H. Burtis, William A. Crabb, and Jacob Souder, who are duly impanelled, returned, chosen, tried and sworn, or affirmed to speak the truth of the matter within contained.

Bill of Exceptions.

UNITED STATES
vs.
BANK U. STATES.

Be it remembered, that at the sessions of April, A. D. '38, came the United States of America into the Circuit Court of the United States for the eastern district of Pennsylvania, and impleaded the President, Directors, and Company of the Bank of the United States, in a certain plea of trespass on the case, &c., in which the said plaintiffs declared, (prout narr.,) and the said defendants pleaded (prout pleas.)

And thereupon issue was joined between them.

And afterwards, to wit, at a session of said court, held at the city of Philadelphia, before the Honorable Henry Baldwin, Judge of the said Circuit Court, and the Honorable Joseph Hopkinson, Judge of the said district, on the day of October, A. D. 1841, the aforesaid issue between the said parties came to be tried by a jury of the the said city and county, for that purpose duly impannelled (prout list of jurors,) at which day came, as well the said plaintiff as the said defendant, by their respective attorneys; and the jurors of the jury aforesaid, impannelled to try the said issues, being also called, came, and were then and there in due manner chosen and sworn, or affirmed, to try the said issue; and upon the trial, the counsel of the said plaintiffs stated their demand to be for 170,041 dollars and 18 cents, with interest—the balance unpaid due to plaintiffs, as holders of 66,692 shares of the capital stock of defendants, of $3 50 per share, the amount of a dividend of half-yearly profits, declared by defendants in the month of July, 1834, (prout statement of plaintiff's claim;) and to maintain the said issue on the part of plaintiffs, proved that they were then the holders of said shares of said stock, and gave in evidence a resolution of the directors of defendants, made on the 7th day of July, 1834, (prout) and their advertisement in one of the daily newspapers of Philadelphia, (prout) and the account of defendants on their books with plaintiff for the first half of the year 1833, (prout;) and the defendants, to maintain the said issue on their part, gave in evidence a bill of

exchange, drawn and dated at the Treasury Department of the United States, Washington, 7th February, 1833, by the Secretary of the Treasury, on the minister and Secretary of State for the department of Finance of the kingdom of France, for 4,856 666 66-100 francs, payable at sight to the order of defendant's cashier, (prout bill) and the several and successive endorsements thereon, (prout) and a writing of same date with the said bill, under the seal of the United States, and hand of the President, dated at Washington, (prout) and the presentment and refusal of payment, and protest of said bill at Paris, on the 22d of March, 1833, (prout protest) and a notice thereof, by defendants, through their cashier, to the Secretary of the Treasury, in a letter of 26th April, 1833, (prout) and the return of the said bill and protest to the said Secretary of the Treasury, in a letter from defendants, by their said cashier, dated 13th May, 1833, with an account annexed; in which letter and account, demand was made of the payment of the principal of said bill, with costs and charges of protest, and interest thereon, and damages on said principal at 15 per cent., (prout letter and account) and proved the then rate of exchange to have been as therein stated, and gave in evidence a statute of the State of Maryland, (prout) passed in 1785, and an article of commercial code of France, (prout) and the correspondence (prout) between the Secretary of the Treasury and defendants concerning said bill, before and after the drawing thereof; and proved the allowance by the Secretary of the Treasury of a credit for, and payment thus made of the said principal of said bill; and further proved the presentment to the accounting officers of the treasury, and their rejection and disallowance of a claim on the part of defendants for a credit of the said 15 per cent. thereon, and said costs and charges of protest; (prout exemplification) and defendants on the said trial claimed a credit for, and to set-off and *defalk;* the same claims being, as they alleged, in amount equal to the claim of the plaintiffs; and defendants also objected to the plaintiff's right to sue in this form of action, as corporators for the said dividend or share of profits of the defendants' business.

And the said court, in their charge, instructed the jury that the action in its present form was maintainable, notwithstanding the objection taken thereto; to which charge and instruction defendants' counsel excepted. And the court, after further instructing the jury that the case was to be governed, in respect to the set off or credit claimed by defendants, by the enactments of the said statute of Maryland; and that if they had been the holders of the said bill at the time of its protest, they would, under the said statute, have been entitled to the set off or credit claimed,—the damages being, in such case, made by the provisions of the said statute, a part of the debt as much as the principal, to which they were admitted to be entitled,—proceeded further to instruct the jury, that by the endorsements and protest given in evidence, defendants did

not appear to have been such holders of said bill at the time of its protest; that their position was that of endorsers, who had taken it up or paid it; and that whether they had so paid it in the place where it was payable or elsewhere, they could not sustain their claim to the damages in question, unless by proof that they had themselves paid such damages to the holder of the bill; and that the verdict on this point ought to be in favor of the plaintiff.

And thereupon, the counsel for the said defendants did then and there except to the aforesaid last mentioned charge and opinion of the said court; and inasmuch as the said charge and opinions so excepted to, do not appear upon the record, the said counsel for the said defendants did then and there tender this bill of exceptions to the opinion of the said court, and requested the seals of the judges aforesaid should be put to the same, according to the form of the statute in such case made and provided. And thereupon the aforesaid judges, at the request of the said counsel for the defendants, did put their seals to this bill of exceptions, pursuant to the statute in such case made and provided.

HENRY BALDWIN. [L. S.]

And thereupon, afterwards, to wit, on the first day of November, in the year last aforesaid, the jurors aforesaid, upon their oaths and affirmations aforesaid, respectively do say, that they find for the plaintiff, and assess the damages at two hundred and fifty-one thousand two hundred and forty-three dollars and fifty-four cents, ($251,243 54-100,) and six cents costs.

In the Circuit Court of the United States for the eastern district of Pennsylvania, of April sessions, 1838.

Read and filed April 11th, A. D. 1838.

THE UNITED STATES OF AMERICA,
vs.
THE PRESIDENT, DIRECTORS AND COMPANY OF THE BANK OF THE UNITED STATES.

The above named defendants, in pursuance of the statute in that behalf provided, by Matthew L. Bevan, their President, in open court make affirmation, and say, that they are legally and equitably entitled to a credit, defalcation and set-off, to the amount of one hundred and fifty-eight thousand eight hundred and forty-two dollars 77 cents, with interest from the 13th day of May, 1833, against the demand of the plaintiffs in this action, and of equal amount therewith, whereby said demand of plaintiffs, if otherwise maintainable, has been, is, and of right ought to be barred and extinguished; that defendants' claim therefor was by them, before the commencement of this action, to wit, on the 23d day of June, 1834, submit-

ted to the consideration of the accounting officers of the treasury, and rejected; and defendants, according to said statute, specify as follows the particular claim so submitted and rejected as aforesaid, and so relied on in this affidavit, as a bar to and extinguishment of said plaintiff's action, if otherwise sustainable, that is to say:

BANK OF THE UNITED STATES,
May 13th, 1833.

Account of return with protest for non-payment of a bill of exchange, drawn by Louis McLane, Secretary of the Treasury, dated Treasury Department of the United States, Washington, February 7, 1833, at sight, to the order of Samuel Jaudon, cashier of the Bank of the United States, on M. Humann, Minister and Secretary of State for the Department of Finance, Paris.

Principal, due March 22d, 1833, - - -	fs. 4,856,666 66
Costs of protest as per Mess. Hottinguer & Co's account of charges, exclusive of their commission, which is covered by the damages charged below,	3,478 00
	fs. 4,860,144 68
Interest from March 22d, (the date of protest,) to May 13th, fifty-two days, - - -	42,121 25
Damages on fs. 4,856,666 66 at 15 per cent., -	728,500 00
	fs. 5,630,765 91

Which, at 5 30, the current rate of exchange for a bill at sight on Paris, is $1,062,408 66, due in cash this day, with interest until paid.

The United States of America, to the President, Directors and Company of the Bank of the United States.

DR.

1833, May 13. For amount due upon the bill of exchange drawn by Louis McLane, Secretary of the Treasury, dated February 7th, 1833, as per above copy of the account of return of said bill under protest for non-payment, rendered this day to the Secretary of the Treasury, with vouchers, -	$1,062,408 66
May 18. Deduct amount this day received from the Treasurer of the United States per his letter, dated Washington, May 16th, 1833, - - -	903,565 89
	$158,842 77

Interest on the above balance, from May 13, 1833, to June 21, 1834, 13 months 8 days, at 6 per cent. per annum - - - - - -	10,536 56
Bank U. States, June 21, 1834.	169,379 33

S. JAUDON, *Cash'r.*

By the convention between the United States of America and the King of the French, made at Paris on the 4th day of July, 1831, it was stipulated that twenty-five millions of francs, subject to a deduction of one million five hundred thousand francs, should be paid to the United States by the French government in six annual instalments, into the hands of such person or persons as should be authorized by the government of the United States to receive it; the first instalment to be paid at the expiration of one year next following the exchange of the ratifications of said convention; and to the amount of each of the said instalments, interest to be added at 4 per centum thereupon, as well as upon the other instalments then remaining unpaid, the said interests to be computed from the day of the exchange of the ratifications of the said convention. The exchange of the ratifications of the said convention was made on the 2d day of February, 1832, in consequence whereof, the first of said six instalments became and was due on the second day of February, 1833. By the seventh section of the act of Congress of the United States, to carry into effect the said convention, it was enacted, that it should be the duty of the Secretary of the treasury to cause the several instalments with interest thereon, payable to the United States in virtue of the said convention, to be received from the French government, and transferred to the United States in such manner as he might deem best. On the 7th of February, 1833, the plaintiffs, by Louis McLane, then the Secretary of the treasury of the United States, acting in pursuance of the last mentioned statute, drew their bill of exchange of that date above mentioned, whereby the said Secretary of the treasury requested M. Humann, Minister and Secretary of State for the department of Finance, for the Kingdom of France, at Paris, at sight thereof, to pay to the order of Samuel Jaudon, cashier of the said defendants, four millions eight hundred and fifty-six thousand six hundred and sixty-six francs and sixty-six centimes, which included the sum of 3,916,666 francs 66 centimes, being the amount of the first instalment, to be paid to the United States, under the said convention (after deducting the amount of the first instalment, to be reserved to France under the said convention,) and the additional sum of 940,000 francs, being one years' interest, at 4 per cent., on all the instalments, payable to the United States from the day of the exchange of the said ratifications, to the 2d February, 1833.

By the law of France, the said bill of exchange was payable

immediately on its first presentment to the drawer, no grace or days or day of grace being allowed by the law of that country, for the payment thereof. It was drawn at the city of Washington, in that part of the District of Columbia which, before the cession thereof to the United States, had been within the limits of the State of Maryland. By an act of the legislature of Maryland, passed in the year 1785, and at the time of the drawing of said bill and return thereof, hereinafter mentioned, still in force in that part of the said District, it was enacted:

"That upon all bills of exchange hereinafter drawn in this State, on any person or corporation, company or society in any foreign country, and regularly protested, the owner or holder of such bill, or the person or persons, company, society, or corporation entitled to the same, shall have a right to receive and recover so much current money as will purchase a good bill of exchange for the same time payment, and upon the same place, at the current exchange of such bills, and also 15 per cent. damages upon the value of the principal sum mentioned in such bill, and cost of protest, together with legal interest upon the value of the principal sum mentioned in such bill, from the time of protest, until the principal and damages are paid and satisfied."

Defendants bought the said bill of exchange of plaintiffs, and they, by the said Secretary of the treasury, sold the same to defendants for the price of nine hundred and three thousand three hundred and sixty-four dollars eighty-nine cents, and the said Secretary of the treasury delivered to defendants the said bill, and the plaintiffs received the said price from the defendants, who thereupon became, and were the holders and owners of said bill of exchange; and the said Samuel Jaudon, cashier as aforesaid, endorsed the said bill of exchange, and thereby appointed and directed, that the monies therein specified should be paid to the order of Messrs. Baring, Brothers & Company, of London; and said Baring, Brothers & Company endorsed the same, and thereby appointed and directed that the said monies should be paid to the order of N. M. Rothschild, and said Rothschild endorsed the same, and thereby appointed and directed that the said monies should be paid to Messieurs Rothschild, Brothers, or to their order; and afterwards, on the 22d day of March, 1833, the said bill of exchange, so endorsed as aforesaid, was duly presented for payment to the aforesaid Mr. Humann, Minister and Secretary of State for the department of Finances for the said kingdom of France, at Paris aforesaid, and payment of the sum of money therein mentioned was then and there of him duly demanded, and was by him refused, and said bill of exchange was then and there protested for non-payment, and was paid under protest by Messieurs Hottinguer & Company, of Paris, for the account of these defendants, and for the honor of the said endorsement thereof, of Samuel Jaudon, cashier of these defendants. The amount of said bill was by said Hottinguer & Com-

pany charged to these defendants in account; and said bill of exchange and said protest thereof, were by them transmitted to these defendants, who thereby, and by reason of the premises, became and were again holders and owners of the same. Notice of the non-payment of said bill of exchange was first received by these defendants on the 26th of April, 1833, and was by them on the same day duly transmitted to the said Secretary of the Treasury at Washington aforesaid, who duly received the same.

The said bill of exchange and protest having been forthwith returned from France, were, by the defendants, received on the 13th day of May, 1833, and were on the same day transmitted by them to the said Secretary of the Treasury, who duly received the same, together with the demand of payment next below mentioned. The amount of said bill, with costs of protest, &c., and interest, with damages on the principal sum, payable according to the provisions of the said statute of Maryland, whereof the particulars are above set forth, was 5,630,765 francs 91 centimes, as appears above. The current rate of exchange of such bills was then such, that a good bill of exchange for that amount, of the same time of payment, and upon the same place, could not have been purchased for less than 1,062,408 dollars 66 cents; of which sum these defendants on that day requested of the said Secretary of the Treasury, that payment should be made to them by said plaintiffs. In part payment of their said demand, defendants, on the 16th of the same month of May, 1833, received from said plaintiffs 903,365 dollars 89 cents, leaving due to them and unpaid the sum or balance of 158,842 dollars 77 cents, with interest from the 13th of that month, being the amount of the credit defalcation and set off first in this affidavit mentioned; defendants' claim for which was afterwards, as aforesaid, submitted to the consideration of said accounting officers, and rejected.

Defendants believe the plaintiffs' claim to be as holders of certain shares of the defendants' capital stock, for a portion alleged to be unaccounted for by defendants, of a dividend or share of profits of defendants' business, arising, or accruing to, or receivable by the plaintiffs, as such share-holders as aforesaid. Whether an account thereof can be lawfully sought, or recovery had, in the present form of action, these defendants are advised, is a doubtful point of law, the benefit of a hearing and decision whereof they do not in this stage of the case waive, and are not to be precluded therefrom by any thing in this affidavit contained. The subject of legal controversy between them and the plaintiffs is, however, one of which they are disposed to facilitate the decision, so far as they can with safety and propriety, and with a due regard to the interests of the other stockholders, until upon proper pleadings filed, a suitable issue or issues of fact or of law can be duly joined; and if of fact, until testimony can be had and prepared to meet such issue or issues, defendants "cannot come safe to trial;" and therefore they can-

not now "come safe to trial," within the true intent and meaning of the statute first in this affidavit mentioned.

MATTHEW L. BEVAN.

Affirmed and subscribed in open court, this 11th of April, 1838, the attorney of the United States being present.

FRAS. HOPKINSON, *Clk. Cirt. Ct.*

UNITED STATES,
Eastern District of Pennsylvania, sct:

I certify the foregoing to be a true and faithful copy of the record and proceedings in the Circuit Court of the United States, in and for the Eastern District of Pennsylvania, in the third circuit, in a certain action on the case therein lately depending, between the United States of America, plaintiffs, and the President, Directors and Company of the Bank of the United States, defendants.

In testimony whereof, I have hereunto subscribed my name, and affixed the seal of said Circuit Court at Philadelphia, [L. S.] this eleventh day of February, A. D. 1842, and in the sixty-sixth year of the Independence of the said United States.

FRA. HOPKINSON, *Clk. Circt. Ct.*

Laws of Maryland.

November, 1785.—Chap 38.

An act ascertaining what shall be recovered on protested bills of exchange, and to repeal an act of Assembly therein mentioned.

Be it enacted by the General Assembly of Maryland, That upon all bills of exchange hereafter drawn in this State on any person, corporation, company, or society, in any foreign country, and regularly protested, the owner or holder of such bill, or the person or persons, company, society, or corporation, entitled to the same, shall have a right to receive and recover so much current money as will purchase a good bill of exchange of the same time of payment, and upon the same place, at the current exchange of such bills, and also fifteen per cent. damages upon the value of the principal sum mentioned in such bill, and costs of protest, together with legal interest upon the value of the principal sum mentioned in such bill from the time of protest, until the principal and damages are paid and satisfied: and if any endorser of such bill shall pay to the holder, or the person or persons, company, society, or corporation, entitled to the same, the value of the principal, and the damages and interest as aforesaid, such endorser shall have a right to receive and recover the sum paid, with legal interest upon

the same, from the drawer, or any other person or persons, company, society, or corporation, liable to such endorser upon such bill of exchange.

2. And be it enacted, That all inland bills of exchange, or orders drawn by a citizen, company, society, or corporation of any other of the United States, or any person or persons therein residing or being, on any person, company, society, or corporation of this State, or any person or persons therein residing or being, shall be liable to official protest by a notary public, or the clerk of any county court, who are hereby respectively vested with authority to make such protests under their respective seals of office, and shall receive for such protests, from the party requiring the same, the sum of five shillings current money.

3. And be it enacted, That upon all bills of exchange or orders hereafter drawn in this State, upon any person or persons, society, company, or corporation, in any other of the United States, and protested according to the laws or customs of the State where such bill shall be made payable, the owner or holder of such bill, or person or persons, company, society, or corporation entitled to the same, shall have a right to receive and recover so much current money as will purchase a good bill of exchange at the current exchange of such bills, and also eight *per cent.* damages upon the value of the principal sum mentioned in such bill and costs of protest, together with legal interest upon the value of the principal sum mentioned in such bill and costs of protest, together with legal interest upon the value of the principal sum mentioned in such bill, from the time of protest until the principal and damages are paid and satisfied; and if any endorser of any such bill shall pay to the holder, or person, company, society, or corporation, entitled to the same, the value of the principal, and the damages and interest as aforesaid, such endorser shall have a right to receive and recover the sum paid, with legal interest upon the same from the drawer, or any other person or persons, company, society, or corporation, liable to such endorser upon such bill of exchange.

4. And be it enacted, that an act of assembly passed at a session begun and held at the city of Annapolis, on the twenty-sixth day of April, in the year seventeen hundred and fifteen, entitled an act ascertaining what damages shall be allowed upon protested bills of exchange, hereby is repealed; provided, that all bills of exchange, drawn before the passage of this act, and already or hereafter protested, shall be subject to the regulations contained in the said act hereby repealed.

French Code de Commerce.

Article 135. Tous les délais de grâce de faveur d'usage ou d'habitudes locales pour le pasiment des lettres de change sont abrogés.

Article 130. La lettre de change à vue est payable à sa présentation.

Treasury Department, October 31st, 1832.

Sir,—The first instalment payable to the United States by France, under the convention of the 4th of July, 1831, amounting to $3,916,666 66, together with interest thereon, at 4 per cent. from the 2nd of February, 1832, will be payable at Paris, on the 2d of February, 1832. The Secretary of the Treasury, being charged by the act of the 13th of July last, with transferring to the United States the several instalments, receivable under the convention, I am desirous of effecting that object in such a manner as may be most beneficial to the interests of the claimants for whom the money is to be received; and, with this view, I shall be glad to receive your suggestions in regard to the transfer of the first instalment.

It is proposed that the Secretary of the Treasury should draw a bill on the French government, payable on the 2nd of February next, for the amount of the first instalment, and the interest upon it. A month would probably suffice for its transmission to Paris; so that it might be drawn now, or at any time before the 1st of January, if there be a prospect of an improvement of the exchange in the interval; and as it will be sufficient for the treasury to receive a credit for the amount in the Bank of the United States, one month after the payment of the bill in Paris—say on the second of March—that time might be allowed to the purchaser of the bill, if better terms could thereby be had.

I shall be happy to receive your views on the whole subject; and if, as I presume, an arrangement for the transfer may be best made with the bank, I will thank you to state the terms.

I am, sir, very respectfully,
Your ob't servant,

LOUIS McLANE,
Secretary of the Treasury.

N. Biddle, Esq.,
President Bank U. States, Philadelphia.

Hon. Louis McLane,
Sec'y of the Treasury, Washington.

Bank U. States,
Nov. 5, 1832.

Sir,—I have had the honor of receiving your letter of the 31st ult'o, and shall very willingly offer such suggestions as occur to me, in regard to the transfer of the first instalment, payable by the French Government.

The simplest form would be, the sale of a bill on Paris, drawn by the Secretary of the Treasury; but it would not be able to find

an individual purchaser for the whole, and if the bills were divided, the knowledge that there was in the market a drawer for so large a sum—which as it is the result of a public treaty, could scarcely fail to be general—would tend to depress the rate. The tendency of exchange on France, too, is rather to fall than to rise. The abundant importations of the last year, will be followed by proportionably small importations this year, while the crop of the south which came forward at a late period of the last year, gives promise of being earlier in the market this season, so that on the whole, the chances, and this is all it is safe to affirm of a matter subject to so many contingencies, the chances are in favor of a fall. The bank has already in Paris a larger sum than it has any immediate use for, yet is not indisposed to increase it; because it may hereafter have occasion for the funds, and because it is believed, that if the terms can be made acceptable, the purchase of the whole by the bank would be the best operation for the Government.

The rates of to-day are from 5 32½ to 5 35 per dollar; now according to the latest advices from Europe received to day, the exchange at London on Paris, is 25 95 for the £1 sterling, while that at Paris on London, is 25 65, making the mean difference 25 80; so that 5 32½ is equal to exchange on London at 109 per cent. and 5 35 is equal to 108½.

The bank is purchasing in the south at lower rates, and bills have been recently offered to it and declined at 5 40; but after examining the subject in all its relations, and with an anxiety to make the transfer on such terms as would merely prevent a loss to the bank, it is thought that an ample price would be 5 32½.

At this rate the Fcs. 4,073,333 33, the amount of principal and interest on the first instalment, would amount to $764,945 22, so that upon receiving your bill upon Paris, payable upon the 2nd of February, 1833, the bank would place to the credit of the Government, on the 2nd of March, 1833, the sum of $764,945 22.

Should you prefer not fixing a rate at present, but to take the chances of a higher rate hereafter, the bank on receiving your bill would place the amount of it to the credit of the Government on the 2nd of March next, at the current rate of exchange of the best bills on that day in Philadelphia.

This arrangement, while it gives the chances of a rise, has the advantage of fixing the sale of the whole sum at the highest rate of the best bills for small amounts, a rate which for so large an amount could not probably be realized. On the whole my impression is, that it would be more for the interest of the Government to settle it now, than at a later period of the season, and to make a single operation of it, rather than, by dividing and prolonging it, run the risk of depressing the market to its disadvantage.

In regard to the rate, you are the most competent judge of its fitness, and I will merely add, that the bank not wanting funds in

Paris, and believing they will be lower hereafter, would not make a similar purchase from any other quarter, and is influenced exclusively by the belief that any other arrangement would be less advantageous to the treasury.

I have the honor to be,
very resp'y yours,
N. BIDDLE, *Pres't.*

TREASURY DEPARTMENT,
26 *January*, 1833.

SIR,—The Department is now prepared to draw on the French Government for the amount of the first instalment, payable under the convention. I presume the bank is still disposed to purchase, and on the terms offered in your letter of the 5th of November. As the time when the instalment is payable in Paris will have arrived before the bill can possibly reach there, it will now be payable on demand. It is desirable that the credit be given to the treasurer by the bank, on receiving the bill.

I am respectfully,
your ob't servant,
LOUIS McLANE,
Secretary of the Treasury.

N. BIDDLE, ESQ.
President Bank United States,
Philadelphia.

(Confidential.)

BANK U. STATES,
Jan'y 30, 1833.

HON. LOUIS MCLANE,
Sec'y of the Treasury, Washington.

SIR,—I have had the honor of receiving your letter proposing the purchase by the bank of the bill on Paris, mentioned in your letter of the 31st of Oct. last.

The bank has at this moment so large an amount of funds in Paris, that it can only employ the proceeds of the bill, by transferring them at some expense and loss to England, and since my letter to you of the 5th of November, the rate of exchange between that country and France has considerably declined; without looking therefore to any profit on the operation, but merely with the expectation of incurring no loss upon it, the bank has considered that the fair rate for the bill would be five francs and thirty-seven and a half centimes, (fcs., 5 37½,) per dollar. If this rate

be acceptable to you, the bank will, on receipt of your bill, pass the amount to the credit of the treasurer.

I have the honor to be, &c.,

N. BIDDLE,
President.

B. 585. (Original.) B. U. S. qr.

[L. S.] TREASURY DEPARTMENT OF THE UNITED STATES,
Washington, February 7th, 1833.

Sir,—I have the honor to request, that at the sight of this, my first bill of exchange, (the 2d and third of the same tenor and date, unpaid,) you will be pleased to pay to the order of Samuel Jaudon, Cashier of the Bank of the United States, the sum of four millions eight hundred and fifty-six thousand six hundred and sixty-six francs and sixty-six centimes; which includes the sum of $3,916,-666 66, being the amount of the first instalment to be paid to the United States under the convention concluded between the United States and France, on the 4th of July, 1831, (after deducting the amount of the first instalment to be reserved to France, under the said convention) and the additional sum of nine hundred and forty thousand francs, being one year's interest at 4 per cent. on all the instalments payable to the United States, from the day of the exchange of the ratifications, to the 2d of February, 1833.

I have the honor to be, with great respect, your obedient servant,

Signed, LOUIS M'LANE.

MR. HUMANN,
Minister and Secretary of State for the Department of Finance, Paris.

E. 2682—Mem.

Total amount of indemnity payable to the U. States,	25,000,000 00
Less amount of indemnity to be reserved to France,	1,500,000 00
	23,500,000 00
1 year's interest from 2d Feb., 1832, to 2d Feb., 1833, at 4 per cent. - -	940,000 00
Frst instalment payable to the United States,	3,916,666 66
Amount of the bill, - - - -	4,856,666 66

N. 2278, Vis pour timbre à Paris vingt déux Mars, 1833, recu trois mille trois cent quatre vingt dix neuf francs 90 c. REAUSSE.

TREASURY DEPARTMENT, *Register's Office, Feb. 27th*, 1833.
Recorded, T. L. SMITH, *Register.*
R. 3597.

Endorsed.

Pay to the order of Messrs. Baring, Brothers & Co., London.
S. JAUDON,
Cashier Bank United States.

Pay the order of N. M. Rothschild, Esq., value of the same.
BARING, BROTHERS & Co.
London, 19th March, 1833.

Pay to Messieurs De Rothschild, Brothers, or order, value in account.
N. M. ROTHSCHILD.
Per Agent, DE ROTHSCHILD, *Frères.*

London, 19th March, 1833.

Ne varietur, FREDERIC LAMEZER.

Interprète juré á Paris.

[Timbre Royal.] Traduit de l'Anglais au Bureau general de traduction des langues, rue neuve des Bons Enfans.

No. 37.—Original.

Département du trésor des Etats Unis Washington, le Sept. Fevrier mil huit cent trente trois. Monsieur, j'ai l'honneur de vous prier de payer a vue de cette ma premiere de change (s'il n'a été fait par la seconde ou troisième de même date et teneur) a l'ordre de Sumuel Jaudon, Caissier de la Banque des Etats Unis, la somme de quatre millions huit cent cinquante six mille, six cent soixante six francs soixante six centimes qui comprend la somme de 3,916,666 66 formant le montant du prémier payement quí doit être fait aux Etats Unis, en vertu de la convention qui a été conclue entre les Etats Unis et la France, le quatre Juillet, mil huit cent trente et un (deduction faite du montant du premier payement réservé a la France par la dite convention) et la somme additionelle de neuf cent quarante mille francs pour une année d'intérêt a quatre pour cent, sur toutes les sommes payables aux Etats Unis, a compter du jour de l'exchange des ratifica-

tions jusqu'en Février mil huit cent trente trois. J'ai l'honneur d'être, avec le plus profond respect, votre obeissant serviteur.

Signé, LOUIS McLANE, *Sécrétaire au Tresor.*

A MONSIEUR HUMANN,

Ministre et Sécrétaire d'Etat au département des Finances à Paris.

DEPARTEMENT DU TRESOR BUREAU D'ENREGISTREMENT,
le Sept Février, 1833.
Enregistré signé, L. T. SMITH, *Greffier.*

Montant total de l'indemnité payable aux Etats Unis, - - -	$25,000,000 00
A déduire le montant de l'indemnité qui est réservé a la France, - -	1,500,000 00
	$23,500,000 00
1 année d'intérêts depuis le 2une Février, 1832, jusqu'au 2une Février, 1833, a 4 p. c.	$940,000 00
Premier terme payable aux Etats Unis,	3,916,666 66
Montant de la traite.	$3,856,666 66

Au dos payez a l'ordre de Messrs. Baring, Frères & Co. de Londres.
Signé, S. JAUDON,
Cashier de la Banque des Etats Unis.

Payez a l'ordre de Mr. N. M. Rothschild, Ecuyer, valeur du dit sieur.
Signé, BARING, FRERES & CO.
Londres, le 19 Mars, 1833.

Payez a Messeurs de Rothschild, Frères, ou á leur ordre, valeur en compte.
Signé, N. M. ROTHSCHILD.
Londres, le 19 Mars, 1833.

Je soussigné interprête juré près la cour de cassation, la Court Royale, la tribunal de premiere instance, le tribunal de Commerce, je certifié ia presente traduction fidele et conforme, a l'original en langue Anglaise que m'a été presentée, et que j'ai rendu après l'avoir signé et paraphé ne varietur a Paris le 22 Mars, 1833. Signé, Frederic Lnauyer, emargé un titre et ecrit, No. 2298, vise pour timbre a Paris, ce 22 Mars, 1833, trois mille trois cent quatre vingt dix huit francs 90 c.
Signé, BAUGEN.

Protêt avec Intervention.

L'an mil huit cent trente trois, le vingt deux Mars, a la réquête de Messrs. De Rothschild, Frères, Banquiers, patentés du 7 Avril dire. No. 61. Première Classe Demurant a Paris, rue Lafitte, No. 15, ayantl'ordre et élitant domicile en ma demeure, j'ai Louis Florian Godard, Huissier, au tribunal de 1'ere instance du département de la seine seant a Paris y demeurant rue des fossés Montmartre, No. 13, patenté le 1'ers de Mai dernier No. 70. 3'eme Classe—Soussigné, sommé et interpellé M. Human Ministre et Secretaire d'Etat au Département des Finances a Paris, rue de Rivoli, Hotel du Ministère ou etant et parlant a Mr. Bouquet de St. Simon, caissier de la caisse centrale au trésor public, de presentement payer aux requerants, ou a moi huissier pour eux porteurs, la somme de quatre millions huit cent cenquante six mille six cent sixante six francs soixante six centimes, plus trois mille trois cent quatre vingt dix nnuf francs 90, poar le timbre, contenue et effect ci dessus transcrit, que j'ai pour exibé protestant a faute de ce faire, du renvoi et de tout ce qui peut se protester et pareil cas. lequel a répondu qu' ayant pris les ordres de Mr. le Ministre et Secretaire d Etat au Département de Finances, il est chargé de dire que les traités diplomatiques qui imposent au trésor de France, des engagements a acquitter ne déviennent obligatoires pourvu qu' après que les chambres ont sanctionnes les dispositions financières qui s'y trouvent concourir. Or le traité conclu avec les Etats Unis, n'etant pas encore sanctionnés [Timbre.] par la legislature le ministre des finance ne peut faire quand a present aucun payement à voloir sur les obligations contracté par le dit traité Monsieur Bocquet de st. Simon, faisant observer que Messrs. Hotteiguer & Co., l'ont [Timbre.] pries d'inviter les porteurs de la traite dont est question, a la presenter chez eux, étant dans l'intention d'intervenir au protêt pour la Banque des Etats Unis, qui ont desfonds entre leur mains et a signé apres lecture.

B. DERTEMOY.

Vu la declaration ci dessus insérée je me suis de suite rendu chez Messrs. Hottinguer & Co. Banquiers dem. à Paris, rue du Sentier No. 20; ou étant et parlant a leur caissier ainsi déclaré, le quel aprés même sommation et interpellation qui ci dessus a répondu que Messrs. Hottinguer & Co., offrent d' intervenir pour l' honneur de la signature et compte de Mr. Samuel Jaudon, Caissier de la Banque des Etats Unis, premier endosseur sommé de signer a signé, laquelle réponse j' ai prise pour réfus depaiement a l'egard de qui de droit et d' ailleurs recue sous toutes reserves, pourquoi j'ai reitéré contre qu'il appartiendra les protestations ci devants faites, le tout fait en presence des sieurs Jn. Bte. Anto. Fleury & Armand Louis Bouquet, demeurant sus dits rue des fossés Monte martre ; tous deux témoins avec moi soussignés, et j'ai a chaque

domicile et parlant comme dessus, laissé pour chacun en ce qui le concerne copié, du dit effet, ordres au dos et du present. Le cout est de dix francs 85 centimes, vingt et un mots rayés comme nuls.

BOUQUET,
GODARD,
FLEURY.

Et de suite en consequence de la reponse qui précède sont de fait intervenu au dit protêt et comme opérant, le plus de liberations, Messrs. Hottinguer & C'ie, Banquiers ci devant nommés qualifié, et domiciliés en leur domicile, parlant a leur Caissier ainsi déclaré, le quel a déclaré qu'en effet et par intervention pour le compte de Mr. Samuel Jaudon, Caissier de la Banque des Etats Unis 1'er endos seur, ils payeront aux requerants sur leur acquit et contre remise du titre et des presentes, apres enrégistrement: 1'o la somme de quatre millions huit cent cinquante six mille six cent soixante six francs 66, montant du dit effet; 2' celle de trois mille quatre cent vingt sept francs 55, pour les frais y compris ceux de protêt et des présentes, dont acte aux iintervenants pour exercer leur recours, ainsi qu'il appartiendra, ce fait et dréssé a pareille requete par moi Huissier sus dit, en présence des memes té moins avec moi soussignés tous dénommés au dit protêt les dit jour et an. Le cout est de cinq francs dix mots rayés comme nuls.

BOUQUET,
GODARD,
FLEURY.

Enrégistré a Paris le vingt trois de Mars, 1833, fol. 125, vol. 4 et 5.

Rec. a quatre francs quarante cent, pour les deux actes, 10'e compris.

REMBOURS, *Chez M.*

Vu pour legalisation de la signature de Mr. Godard, huissier pres le tribunal par nous juge pour l' empechem't de Mr. le President du Tribunal, de 1're instance, de la Seine, Paris, 26 Mars, 1833.

[Timbre.] A. PRUDHOMME.

Vu pour legalisation de la signature de M. Prudhomme, juge au tribunal civil de la Seine, Paris, 26 Mars, 1833.

Par deleg'n le chef de Bureau du Ministre de Justice.

[Timbre.] BROCARD.

Le Ministre des Affaires étrangéres certifie veritable la signature ci dessus de Mr. Brocard.

Par autorisation du ministre, chef du Bureau de la Chancelerie.

[Timbre.] DELAMARRE.

Paris, le 26 Mars, 1833.

Vu a la legation Americaine a Paris, ce 28 Mars, 1833, pour la legalisation dela signature ci dessus.

[Timbre.]

N. NILES,
Charge d' Affaires.

CITY OF PHILADELPHIA, *ss.*

Francis J. Troubat, of the said city, attorney at law, being duly sworn, on his solemn oath says, that the foregoing is a just, true, and exact copy of the original protest, in the French language, of the bill of exchange therein set forth, made from the said original, and that full faith and credit are due as well to this copy as to the said original judicature and thereout.

FRA. J. TROUBAT.

Sworn and subscribed before me, a notary, residing in said city, this 11th Feb'y, 1842, and given under my hand and seal of office.

EDWARD HURST, *Not. Pub.* [L. S.]

Pr. Messrs. De Rothschild, frères, contre M. Humann, Ministre des Finances.

Traduction, - - - - - -	$10 70
Protêt, - - - - - -	10 85
Enrégist. de la traduct'n, - - - -	1 10
Timbre, - - - - - -	3,399 50
Intervention, - - - - -	5 00
	$3,427 55
Capital, - - - - -	4,856,666 66
Total, - - - - -	$4,860,094 21

(*Translation from the protest.*)

No. 37, original—Royal stamp.

Translated from the English, at the general office for the translation of languages, in the street Neuve des Bons Enfans.

TREASURY DEPARTMENT OF THE UNITED STATES,
Washington, the seventh of February, one thousand eight hundred and thirty-three.

Sir,—I have the honor to request you to pay at sight of this my first of exchange, (the second and third of the same tenor and date being unpaid,) to the order of Samuel Jaudon, Cashier of the Bank

of the United States, the sum of four millions eight hundred and fifty-six thousand six hundred and sixty-six francs, sixty-six centimes, which comprises the sum of 3,916,666 66, constituting the amount of the first payment to be made to the United States, by virtue of the convention concluded between the United States and France, the fourth of July, one thousand eight hundred and thirty-one, (deduction made of the amount of the first payment, reserved to France by the said treaty,) and the additional sum of nine hundred forty thousand francs, for a year's interest at four per cent. upon the entire sums payable to the United States, dating from the day of the exchange of ratifications to the second of February, one thousand eight hundred and thirty-three. I have the honor to be, with the profoundest respect,

Your obedient servant,

(Signed,) LOUIS M. LANE,
Secretary of the Treasury.

To Mr. Humann,
Minister and Secretary of State, for the Department of Finance at Paris.

Treasury Department,
Registry Office, the seventh February, 1833.
Reg. (Signed,) L. T. SMITH, *Reg'r.*

Total amount of the indemnity payable to the United States, - - - -	fr. 25,000,000 00
Deduct amount of indemnity reserved to France,	1,500,000 00
	fr. 23,500,000 00
First year's interest from the 2d Feb., 1832, to the 2d February, 1833, a 4 p. c. - -	fr. 940,000 00
First instalment payable to the United States,	3,916,666 66
Amount of the draft.	fr. 4,856,666 66

(Endorsed.)

Pay to the order of Messrs. Baring, Brothers & Co., of London.
(Signed,) S. JAUDON,
Cashier of the Bank of the United States.

Pay to the order of N. M. Rothschild, Esq., value received.
(Signed,) BARING, BROTHERS & CO.
London, 19 March, 1833.

Pay to Messrs. De Rothschild, Brothers, or to their order, value in account.
(Signed,) N. M. ROTHSCHILD.
London, 19 March, 1833.

I, the undersigned, sworn interpreter near the Court of Cassation, the Royal Court, Court of First Instance and Commercial Tribunal, do certify the foregoing translation faithful and conformable to the original, in the English language, which has been handed to me, and which I have returned after having signed it and noted it.

Ne varietur.

Paris, 22 March, 1833.

(Signed,) FREDERICK LANNYER.

In margin a title, and written No. 2298, and for stamping at Paris, 22 March, 1833.

Received, three thousand three hundred ninety-eight francs 90 c.

(Signed,) BEANJEU.

Protest with Intervention.

In the year one thousand eight hundred and thirty-three, the twenty-second of March, at the request of Messrs. De Rothschild, Brothers, Bankers, patented of the 7 April last, No. 61, first class, residing at Paris, in the street Lafitte, No. 15, having the order and electing domicil at my abode, I, Louis Flouri Godard, Huissier of the Tribunal of First Instance of the Department of the Seine, sitting at Paris, residing therein, in the street of the Fossés Montmartre, No. 13, patented the first of May last, No. 70, third class, and undersigned, did demand and cite M'Humann, Minister and Secretary of State, of the Department of Finance, in Paris, in the street Rivoli, in the hotel of the ministry, where being and speaking to Mr. Bouquet De St. Simon, Cashier of the central money chest of the public treasury, to forthwith pay to the demandant or to me, the said huissier, for the bearers, the sum of four millions eight hundred fifty-six thousand six hundred sixty-six francs 66 centimes, with three thousand three hundred ninety-nine francs 90 c. for the stamp, contained in the bill herein above transcribed, which for this I exhibited, protesting in default of this doing, a return, and all that can be protested in like case; who answered, that having had the orders of the Minister, Secretary of State, for the Department of Finance, he is instructed to say, that diplomatic treaties which impose engagements on the French treasury to be discharged, do not become obligatory upon it until the Chambers have sanctioned the financial dispositions which are therein embraced. Therefore, the treaty concluded with the United States, not being yet sanctioned by the legislature, the minister of finance cannot at present make any payment to avail upon the obligations contracted by the said treaty. Mr. Bouquet De St. Simon making the observation, that the Messrs. Hottinguer & Co. had requested him to invite the holders of the bill in question, to present it to them, entertaining the design to intervene in the protest, on

behalf of the Bank of the United States, which had funds in their hands, and after perusal signed.

B. DERTIMOY.

Considering the declaration herein above inserted, I repaired forthwith to the Messrs. Hottinguers & Co., bankers, residing at Paris, street du Sentier, No. 20, where, being and speaking to their cashier, so declared, who, after the same request and summons as herein above answered, that the Messrs. Hottinguer & Co. offer to intervene for the honor of the signature and account of Mr. Samuel Jaudon, Cashier of the Bank of the United States, the first endorser, summoned to sign, did sign; which answer I have taken as a refusal to pay, in regard of whom it may concern, and, moreover, with all reservations. Whereupon, I have reiterated against all whom it may pertain to, the protestations herein before made.

The whole done in the presence of the Sieurs G. B. Ant. Fluery and Armand Louis Bouquet, in the above named street, Fossés Montmartre, both witnesses subscribing with me; and at each domicil, speaking as above, I left for each one as far as concerned him, a copy of the said bill, endorsements, and of these presents; the cost is ten francs 85 cent.

(Twenty-one words erased as null.)

BORQUET,
GODARD,
FLEURY.

And immediately, in consequence of the preceding answer, did in fact intervene in the said protest, and for the operating further discharges. Messrs. Hottinguer & Co., bankers, hereinbefore named, qualified and domiciled, in their house, speaking to their cashier so declared.

The latter did declare, that in truth and by intervention for the account of Mr. Samuel Jaudon, Cashier of the Bank of the United States, 1st endorser, they will pay to the demandants, upon their acquittance, and in exchange for the bill and these presents, after a registry, first, the sum of four millions eight hundred fifty-six thousand six hundred sixty-six francs 66 c., the amount of the said bill; 2d, that of three thousand four hundred twenty-seven francs 55 c., for the costs, including those of protest and these presents, of which an act to those intervening to sustain their recourse against whomsoever it may concern; this done and drawn up by like request, by me, the said officer, in presence of the same witnesses, subscribing with me, all named in the said protest, the said day and year. The cost is five francs.

(Ten words erased as null.)

BORQUET,
GODARD,
FLEURY.

Registered at Paris, the 23d March, 1833, fo. 125, vol. C, 4 and 5. Received, four fr. forty cent. for the two acts, 10 c. included.

F. SUNISSERE.

[L. S.] Seen for the legalisation of the signature of Mr. Godard, huissier, near the tribunal, by us, judge for the assistance of Monsieur, the President of the Tribunal of First Instance of the Seine.

A. PRUDHOMME.

Paris, 26 March, 1833.

Seen for legalisation of the signature of Mr. Prudhomme, Judge of the Tribunal of the Seine by delegation—the chief of the bureau of the ministry of justice.

BROCARD.

Paris, 26 March, 1833.

By Messrs. De Rothschilds, Brothers, against Mr. Humann, (Minister of Finance.)

Translation, - - - -	fr.	10 70
Protest, - - - -		10 85
Registering translation, - - -		1 10
Stamp, - - - - -		3,399 90
Intervention, - - - -		5 00
Total costs,	fr.	3,427 55
Capital,		4,856,666 66
Total,	fr.	4,860,094 21

[L. S.] The minister of foreign affairs, certifies true the foregoing signature of Mr. Brocard.

Paris, 26th March, 1833.

By authorization of the minister—the chief of the b'au of the chancery.

DELAMARRE.

[L. S.] Seen at the American legation at Paris, this 28th March, 1833, for the legalization of the foregoing signature.

{ SEAL OF THE AM. LEG. }

N. NILES,
Chargé d'Affairs.

CITY OF PHILADELPHIA, *ss.*

Before me, Edward Hurst, Notary for the Commonwealth of Pennsylvania, residing in the said city, appeared Francis J. Troubat, Attorney at law, to me personally known, who being sworn, on his solemn oath deposed that the foregoing is just and true translation, by him made in his own proper handwriting from

the original certificate of protest bill, therein transcribed in the French language, and that he is well skilled in the said language, and experienced in the translating of law documents therefrom.

In testimony whereof, the said appearer hath subscribed these presents with me, and I have hereunto set my hand and seal of office, this eleventh February, A. D. 1842.

[L. S.]

FRA. J. TROUBAT,
EDWARD HURST,
Not. Pub.

BANK UNITED STATES,
April 26, 1833.

SIR,—I have the honor to inform you, that I have this day received advice from Paris, that your bill of exchange in my favor, for four million eight hundred and fifty-six thousand six hundred and sixty-six francs and sixty-six centimes, (francs 4,856,666 66,) has been protested for non-payment. As soon as the bills and protest are received, a statement of the account will be forwarded to you. In the mean time, you will please to take notice, that the Bank holds you responsible for principal, interest, costs, damages and exchange.

I have the honor to be,
with great respect, sir,
your obedient servant,
S. JAUDON,
Cashier.

HON. LOUIS MCLANE,
Secretary of the Treasury, Washington.

BANK UNITED STATES,
May 13, 1833.

SIR,—Begging reference to my respects of the 26th ult., I have now the honor to transmit to you, herewith, your original bill of exchange, dated 7th February last, in my favour at sight, on M. Humann, Minister and Secretary of state for the Department of Finance, Paris, for four millions eight hundred and fifty-six thousand six hundred and sixty-six francs and sixty-six centimes, and the protest for the non-payment of said bill, dated March 22, 1833, which bill and protest were received by me this day. I transmit also herewith the instrument executed by the President, under the seal of the United States, which accompanied and was returned with this bill, and the account of Messrs. Hottinguer & Co., our bankers in Paris, of the costs of protest, &c., together with the bank's account of return of said bill. The amount of the last is 5,630,765 francs 91 centimes, equivalent, at 5 30 francs, the cur-

rent rate of exchange this day for a bill on Paris, at sight, to $1,062,408 66, due in cash this day.

I have the honor to be,
with great respect, sir,
your obedient servant,
S. JAUDON,
Cashier.

HON. LOUIS MCLANE,
Secretary of the Treasury, Washington.

Statement of the payment and charges made by Hottinguer & Co., of Paris, on a bill of 4,856,666 66, drawn by the secretary of the Treasury of the United States upon M. Humann, Minister of Finance, protested for non-payment, and which they paid for the honor of the signature and for account of S. Jaudon, Cashier of the Bank of the United States of America.

F.	4,856,666 66	amount of the bill.
	24,283 33	commission half per cent.
F.	4,880,949 99	
	3,399 90	stamp.
	27 65	protest and translation.
	14 45	second and third of protest and legalisation.
	35 00	paid to American consul at Havre, expenses for the document to be copied upon his books.

F. 4,884,427 99.

Say four million eight hundred and eighty-four thousand four hundred and twenty-seven francs and ninety-nine centimes, which we place to the debit of the Bank of the United States, due 22d March, 1833.

Errors excepted.
Paris, 30th March, 1833.

HOTTINGUER.

Bank of the United States, May 13, 1833.

Account of return, with protest for non-payment, of a bill of exchange drawn by Louis McLane, Secretary of the Treasury, dated Treasury Department of the United States, Washington, February 7th, 1833, at sight, to the order of Samuel Jaudon, cashier of the Bank of the United States, on M. Humann, Minister and Secretary of State for the Department of Finance, Paris:

Principal due, March 22, 1833, - - - fr. 4,856,666 66

Costs of protest, as per Messrs. Hottinguer & Co's account of charges herewith, exclusive of their commission, which is covered by the damages charged below, - - - - - - -	fr. 3,478 00
	fr. 4,860,144 66
Interest from March 22d (the date of protest,) to May 13th, fifty-two days - - - - -	42,121 25
Damages on fr. 4,856,666 66 at 15 per cent. -	728,500 00
	5,630,765 91

which, at 5 30, the current rate of exchange for a bill, at sight, on Paris, is $1,062,408 66, due in cash this day, with interest until paid.

Treasury Department, May 16, 1833.

Sir,—The letter of the cashier of the Bank, Mr. Jaudon, dated the 26th ultimo, informing me of the non-payment of the bill drawn by this department on the French government for the amount of the first instalment, payable under the late convention, was duly received; and yesterday, that of the 13th, returning the bill and protest, and the account of the Bank therefor, was duly received. As the proceeds of the bill have not been brought into Treasury by the warrant, the department has it in its power to return the amount immediately to the bank, and the Treasurer has been requested to instruct the cashier of the bank to re-charge the same to his account. The account of the bank for the return of the bill is under consideration, and the result, which is not to be affected in either way by this payment, will be communicated in a few days.

I am, respectfully,

Your obedient servant,

LOUIS McLANE,

Secretary of the Treasury.

N. Biddle, Esq.,

President Bank of the U. States, Philadelphia.

B. U. S., June 19, 1833.

Hon. Wm. J. Duane,

Sec'y of the Treasury, Washington.

Sir,—In a letter, which I had the honor to receive from your predecessor, under date of the 16th ult'o, it was stated that the account of the bank for the return of the protested bill on the French government was under consideration, and that the result would be communicated in a few days.

The approaching semi-annual settlement of the affairs of the bank, on the first of the next month, makes it desirable to arrange

all its unadjusted accounts at that period; and it will therefore be acceptable, if entirely consistent with your convenience, to learn whether the account in question can be settled before that time.

I have the honor to be, &c.,

N. B., *President.*

Treasury Department, June 21st, 1833.

Sir,—In reply to your letter of the 19th instant, I beg leave to inform you, that, upon the receipt of the "account of the bank for the return of the protested bill on the French government," and before I took charge of this department, it was deemed proper to submit it to the consideration of the Attorney General of the United States; and that, according to the opinion of that officer, expressed in a letter, of which a copy is sent herewith, the item of fifteen per cent. damages, on the amount of the bill, has no foundation in law or equity.

As the account stated by the bank, with the exception of that item, appears to be correct, if supported by proper vouchers, it would have given me pleasure to have it settled, prior to the approaching semi-annual settlement of the affairs of the Bank; and with an understandiug that this settlement should not affect the right of the bank, otherwise, if any it has. But as the fund from which the payment is to be made is at present insufficient, I am under the necessity of postponing it until the President's return; after which, the requisite measures will be promptly adopted.

With the utmost respect,

Your obedient servant,

W. J. DUANE,

Sec. of the Treasury.

N. Biddle, Esq.

President of the Bank U. States, Philadelphia.

Copy.

Attorney General's Office, May 24, 1833.

Sir,—I have carefully examined the claims presented by the Bank of the United States, on account of the protest of the bill of exchange drawn by you on the French government for the first instalment and interest due the U. States, under the convention with France of July 4, 1831.

The account stated by the bank, if supported by proper vouchers, appears to be correct, with the exception of the claim of fifteen per cent. damages on the amount of the bill. This item, in my opinion, has no foundation in law or in equity, and ought not to be paid by the government. The bank is entitled to indemnity, and to nothing more.

I will take another occasion to state to you the reasons on which my opinion is formed, and

Am very respectfully,
Your ob't serv't,
(Signed,) R. B. TANEY.

To the Secretary of the Treasury.

BANK U. STATES,
June 24, 1833.

HON. WM. J. DUANE,
Sec'y of the Treasury, Washington.

SIR,—I had this day the honor of receiving your letter of the 21st inst., inclosing a copy of the opinion of the Attorney General, which concludes as follows: "I will take another occasion to state to you the reasons on which my opinion is founded."

The transmission to the Treasury Dept. of the account in question, was, as I think you will readily have perceived, an indispensable act of duty on the part of the bank, not merely as the assertion of a clear right, but as a necessary preliminary, to enable the Government of the United States, were it so disposed, to recover the amount from the French Goverment. Your letter conveys the first official intimation of any opinion adverse to that account. It becomes essential therefore to understand distinctly the nature of the objections to it, in order that the bank may review the grounds of its judgment, as it would be extremely reluctant to urge any claim not manifestly proper. For this purpose I have now the honor to request, that in case the Attorney General has furnished the promised reasons of his opinion, you will do me the favor to communicate them to me, for the Board of Directors, from whom they will not fail to receive the most respectful consideration.

I have the honor, &c.,
N. B., *Prest.*

TREASURY DEPARTMENT,
June 27, 1833.

SIR,—In reply to the letter of the 24th instant, which I have just now had the honor to receive from you, I beg leave to state, that the reasons upon which the opinion of the Attorney General, referred to in my letter of the 21st instant, was founded, are not on file in this department; that I will address a letter on the subject to Mr. Taney, now at Annapolis, and will with pleasure send to you such reasons or opinions as he may cause to be placed at my disposal.

With the utmost respect,
I am, sir, your obed't servant,
W. J. DUANE,
Secretary of the Treasury.

N. BIDDLE, ESQ.
President, Bank U. States.

B. U. S., *August* 24, 1833.

HON. W. J. DUANE,
Secretary of the Treasury, Washington.

SIR,—A short absence from Philadelphia has delayed my answer to your favor of the 27th June. I regret to perceive that the Att'y General declines communicating to you the reasons of his opinion, as I was anxious before adopting any final course on the subject, the Board of Directors should have had an opportunity of understanding the views of that officer, to which they would have given the most respectful consideration. In relation to your enquiry as to the unredeemed stocks, I have the honor to state, &c. (The remainder of the letter respecting three per cents.)

I have the honor, &c.,
N. BIDDLE, *Pres't.*

At a meeting of the Board of Directors of the Bank of the United States, (special,) held July 7, 1834, the following resolution was adopted:

Resolved, that a dividend of three and one half per cent. be now declared on the capital stock of this bank.

BANK OF THE UNITED STATES,
July 7th, 1834.

Notice is hereby given to the Stockholders of the Bank of the United States, that the directors have this day declared a dividend of its profits for the last six months, of three and a half per cent., which will be paid after the 17th inst., to the stockholders, or their legal representatives, either at the parent bank, or at any office nearer to their respective residences, that they may be pleased to designate.

S. JAUDON, *Cashier.*

No. 67,769.

TREASURY DEPARTMENT,
Auditor's Office, 17*th June*, 1835.

I hereby certify, that I have examined and adjusted an account between the United States and the President, Directors, and Company of the Bank of the United States, at Philadelphia, and find that they are chargeable on said account:

To amount of dividend No. 31, on 66,692 shares of the capital stock of said bank, belonging to the United States, which divi-

dend was declared in July, 1834, as appears by the Treasury warrant herewith,

Dollars, 233,422

I also find that they are entitled to credit on said account:

By amount of warrant No. 1,571, dated 10th April, 1835, in favor of the Treasurer of the United States, - - $63,380 82

Leaving a balance of one hundred and seventy thousand and forty-one dollars and eighteen cents due to the United States, - - - - - - 170,041 18

Dollars, 233,422 00

As appears from the statement and vouchers herewith transmitted, for the decision of the Comptroller of the Treasury thereon.

R. HARRISON, *Auditor*.

To JOSEPH ANDERSON,
Comptroller of the Treasury of the U. S.

COMPTROLLER'S OFFICE.

I admit and certify the above balance, this 17th day of June, 1835.

JNO. LAUB, *Acting Compt'r*.

To THOMAS L. SMITH, Esq. *Register*.

No. 1,571.

To the President, Directors and Company of the Bank of the United States, Philadelphia.

At sight, pay to John Campbell, Treasurer of the United States, or order, for the use of the said States, sixty-three thousand, three hundred and eighty dollars eighty-two cents, being on account of dividend No. 31, declared in July, 1834, on the shares of the capital stock of the said bank, belonging to the United States.

And for so doing, this shall be your warrant.

Given under my hand, and seal of the Treasury, this tenth day of April, in the year of our Lord one thousand eight hundred and thirty-five, and of Independence the fifty-ninth.

[L. S.]

LEVI WOODBURY,
Secretary of the Treasury.

$63,380 82.

Countersigned by

JOS. ANDERSON,
Comptroller.

Recorded.

T. L. SMITH,
Register.

Payt. to office Bk. U. S., Washington, April 8, 1835.

$63,380 82

(Per statement on Treasurer's book.)

Dividend on 66,692 shares, at 3½ per ct., is -	$233,422 00
Ded't—claimed by Bank U. S. - - -	170,041 18
	$63,380 82

TREASURY DEPARTMENT,
Register's Office, July 7, 1837.

Pursuant to the act of Congress of March 3d, 1797, entitled an act to provide more effectually for the settlement of accounts between the United States and receivers of public money, I, Thomas L. Smith, Register of the Treasury Department, do hereby certify, that the aforegoing report, number *No.* 67,769, is a true transcript from the books and proceedings of the Treasury, and that the aforegoing warrant, No. 1,571, is a true copy of the original on file in this office.

T. L. SMITH,
Register.

Be it remembered, that Thomas L. Smith, Esquire, who certified the aforegoing transcripts, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof, I, Levi Woodbury, Secretary of the Treasury of the United States, have hereunto subscribed my name and caused to be affixed the [L. S.] seal of this department at the city of Washington, this 7th day of July, in the year of our Lord 1837.

LEVI WOODBURY,
Secretary.

No. 72,747.

First Auditor's certificate, on the account of the Bank of the United States.

TREASURY DEPARTMENT,
First Auditor's Office, July 29, 1837.

I hereby certify, that I have examined and adjusted an account between the United States and the President, Directors and Company of the Bank of the United States, at Philadelphia, and find that they are chargeable on said account.

To balance due by them for report No. 67,769 -	$170,041 18
Interest on dividend No. 31, on 66,692 shares of the capital stock of said bank, belonging to the United States, which dividend was declared in July, 1834, and payable on the 17th of the same month, - - - - -	33,764 57
Amount due United States,	$203, 805 75

as appears from the statement and vouchers herewith transmitted, for the decision of the Comptroller of the Treasury thereon.

J. MILLER, *First Auditor.*

$203,805 75.

To GEORGE WOLF, Esq.,
Comptroller of the Treasury.

COMPTROLLER'S OFFICE.

I admit and certify the above balance, this 31st day of July, 1837.

GEO. WOLF, *Comptroller.*

To THOS. L. SMITH, Esq.,
Register.

TREASURY DEPARTMENT,
Register's Office, July 31, 1837.

Pursuant to the act of Congress of March 3d, 1797, entitled "An act to provide more effectually for the settlement of accounts between the United States and receivers of public money," I, Thos. L. Smith, Register of the Treasury Department, do hereby certify

that the aforegoing is a true transcript from the books and proceedings of the Treasury.

T. L. SMITH,
Register.

Be it remembered, that Thomas L. Smith, Esq., who certified the aforegoing transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof, I, Levi Woodbury, Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the [L. S.] seal of this department, at the city of Washington, this 31st day of July, in the year of our Lord 1837.

LEVI WOODBURY,
Secretary of the Treasury.

No. 72,747.

Statement of the account of the Bank of the United States.

The President, Directors, and Company of the Bank of the United States, to the United States, Dr.

For balance due from said Bank pr. report No. 67,769, - - - - -	Dolls.	170,041 18
For interest on dividend, No. 31, on 66,692 shares of the capital stock of said bank, belonging to the United States, which dividend was declared in July, 1834, and payable on the 17th of the same month, as per abstract herewith, - - -		33,764 57
Due the United States, - - -	Dolls.	203,805 75

The said bank claims credit for the following sums on the foregoing account, being costs and charges arising from the protest of a bill of exchange, drawn by the Secretary of the Treasury, on the Government of France, for the first instalment and interest due the United States, under the convention with France, of the 4th July, 1831; which costs and charges are disallowed *for want* of vouchers merely, to wit:

Stamp, - - - - -	Francs	3,399 90
Protest and translation, - - -		27 65

2d and 3d protest and legalisation, - - Francs 14 45
Paid to the American Consul at Havre, expenses for the document to be copied upon his books, 35 00

Francs 3,477 00

At 5 30 francs for a dollar, rate of exchange stated by the bank, are equal to 656 03 dolls.

The Bank also claims 15 per cent. damages on the amount of the said bill of exchange, amounting as per their statement to francs 728,500 00. This sum is *disallowed* on the ground that it is not admissible in law or equity, except the one-half per cent., which it is said to cover, charged to the Bank by Hottinguer, which, if properly vouched, whould be deemed admissible. The Bank also claims interest, which is *disallowed* on the same principle, to wit, that it is not due the Bank in law or equity.

A. MAHON.

1st Auditor's Office, July 29, 1837.

WM. ANDERSON.

Comp'rs Office, July 31, 1837.

Abstract of interest due and payable by the President, Directors and Company of the Bank of the United States, on dividend No. 31, on 66,692 shares of the capital stock of said bank belonging to the United States, declared in July, 1834, and payable on the 17th of that month, amounting to 233,422 dollars.

To interest on 233,422 dolls., amount of dividend No. 31, on 66,692 shares of stock of the Bank of the United States, as above, from the 17th of July, 1834, when the same was payable, to the 10th of April, 1835; date of warrant No. 1,571, in favor of the Treasurer of the United States for 63,380 82 dolls., 8 months and 24 days, - - - - - - $10,270 56

To interest on dollars 170,041 18, balance of said dividend, after deducting the amount of the above Treasury warrant, from the 10 of April, 1835; date said warrant to 29th July, 1837, 2 years, 3 months, 19 days, - - - - - - 23,494 01

Amount of interest due on said dividend, - Dolls. 33,764 57

A. MAHON.

1st Auditor's Office, July 29, 1837.

W. ANDERSON.

Compr's Office, July 31, 1837.

Treasury Department, *Register's Office, August 4th*, 1837.

Pursuant to the act of Congress of March 3d, 1797, entitled "an

act to provide more effectually for the settlement of accounts between the United States and receivers of public money," I, Thomas L. Smith, Register of the Treasury Department, do hereby certify, that the aforegoing account and abstract of interest are true transcripts of the originals, which accompanied the first Auditor's certificate, No. 72,747, and are filed of record, with the said certificate, in this office.

T. L. SMITH, *Register.*

Be it remembered, that Thomas L. Smith, Esquire, who certified the aforegoing transcripts, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof, I, Levi Woodbury, Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the seal of this Department, at the city of Washington, this 4th day of August, in the year of our Lord 1837.

[L. S.]

LEVI WOODBURY,
Secretary of the Treasury.

Triplicate.

Andrew Jackson, President of the United States, to those whom these presents may concern, greeting: Whereas, by the second article of a convention, concluded and signed at Paris, on the fourth day of July, in the year one thousand eight hundred and thirty-one, between the United States of America and his majesty the King of the French, it is stipulated, that the sum of twenty-five millions of francs shall be paid to the former by the French Government, in six annual instalments of four millions one hundred and sixty-six thousand six hundred and sixty-six francs sixty-six centimes, each, into the hands of such person or persons as shall be authorized by the government of the United States to receive it; the first instalment to be paid at the expiration of one year next following the exchange of the ratifications of the said convention; and, to the amount of each of the said instalments, interest to be added at four per centum thereupon, as well as upon the other instalments then remaining unpaid; the said interest to be computed from the day of the exchange of the ratifications of the said convention; and the exchange of the ratifications of the said convention was made on the second day of February, in the year one thousand eight hundred and thirty-two; in consequence whereof, the said first instalment became due on the second day of the present month of February. And whereas the Congress of the United States, by the seventh section of the act, entitled "an act to carry into effect the convention between the United States and his majesty the King of the French, concluded at Paris on the

fourth day of July, in the year one thousand eight hundred and thirty- one," did enact, that it shall be the duty of the Secretary of the Treasury to cause the several instalments with the interest thereon, payable to the United States, in virtue of the said convention, to be received from the French Government and transferred to the United States, in such manner as he may deem best; and, by virtue of the power vested in him by the said act, the Secretary of the Treasury of the United States has this day drawn his bill, on the Minister and Secretary of State for the Department of Finance of the Kingdom of France, payable at sight, for four millions eight hundred and fifty-six thousand six hundred and sixty-six francs and sixty-six centimes, being the amount of the first instalment, payable to the United States under the said convention on the second of the present month of February, and of the interest, which is payable at the same time, which bill is payable to Samuel Jaudon, Cashier of the Bank of the United States, or to his order. Now, therefore, be it known, that I, Andrew Jackson, President of the United States, do ratify and confirm, and approve the drawing of the said bill by the Secretary of the Treasury aforesaid, and do hereby authorize the said Samuel Jaudon, or his assignee of the said bill, to receive the amount thereof, and on receipt of the sum therein mentioned, to give full receipt and acquittance to the Government of France, for the said first instalment, and the interest due on all the instalments, payable on the said second day of February, by virtue of the said convention: and I, Andrew Jackson, President as aforesaid, do hereby ratify and confirm all that may be lawfully done in the premises.

In testimony whereof, I have caused the seal of the United States to hereunto affixed. Given under my hand, at the city of Washington, the seventh day of February, in [L. S.] the year one thousand eight hundred and thirty-three, and of the Independence of the United States of America the fifty-seventh.

ANDREW JACKSON.

By the President. EDW. LIVINGSTON,
Secretary of State.

Dr. *John Campbell, Treasurer of the United States,*

1833.		
Jan'ry 2.	To warr't Treas'y Dep't, 6,207, Pres't Trenton Banking Co.,	$30,821 98
	" Navy " 4,759, " "	36 00
	Transfer draft, 440, office at New York,	200,000 00
	Balance to new acc't,	273,854 35
		$504,712 33
1833.		
Jan'ry 7.	To warr't Navy Dep't, 4,797, Geo. Harrison,	$1000 00
	" Treas'y " 1, Wm. Findley,	2,475 00
	" " " 15, Jos. Hopkinson,	625 00
	Transfer draft, 445, office at Boston,	100,000 00
	" " 449, " at Washington,	75,000 00
	warr't Navy Dep't, 4,794, Pres't Bank United States,	5000 00
	" " " 4,799, Geo. Harrison,	6,200 00
	" Treas'y " 16, Wm. Russell,	375 00
	" " " 66, H'y Whiteley,	4,960 00
	Balance to new acc't,	373,534 52
		$569,169 52
Jan'ry 14.	To warr't War Dep't, 43, M. Newkirk & Co.,	$125 00
15.	" " " 19, Lt. Col. W. J. Worth,	200 00
	Transfer draft, 459, office at Washington,	100,000 00
17.	warr't War Dep't, 55, Lt. L. Thomas,	300 00
18.	Transfer draft, 458, office at Richmond,	20,000 00
19.	warr't War Dep't, 71, R. W. Lockerman,	131 14
	" Navy " 4,815, C. & D. F. Keener,	4,776 45
	Balance to new acc't,	571,411 66
		$696,944 25
1833.		
Jan'ry 21.	To warr't Navy Dep't, 4,819, Geo. Harrison,	$3000 00
	" War " 53, Henry Deringer,	6,739 06
22.	" Navy " 4,813, Jas. K. Paulding,	1,779 24
	" " " 4,808, do.,	160,00 00
23.	" War " 89, M. T. Wickham,	3,188 25
25.	" " " 79, Lt. Col. W. J. Worth,	3,200 00
	" " " 96, Lt. C. A. Waite,	1,600 00
	Balance to new acc't,	580,719 74
		$616,226 29

in account with the Bank of the United States. Cr.

1832.		
Dec'r 31,	By balance from old acc't,	$427,712 33
1833.		
Jan'ry 5,	J. N. Barker, collector,	77,000 00
		$504,712 33
1833.		
Jan'ry 5,	By balance rendered,	$273,854 35
8,	N. Biddle on acc't of contingents enumerated,	5,000 00
12,	bills on London for £45,684 6*s* 6*d* sterling,	221,315 17
	J. N. Barker, collector,	69,000 00
		$569,169 52
Jan'ry 12,	By balance from old acc't,	$373,534 52
16,	J. N. Barker, collector, balance of moneys on acc't of deposits made by importers of merchandise,	9,409 73
18,	Dividend No. 28, on 68,310 shares stock Bank U. States,	239,085 00
	do. do. 1,679 do. do. do for the use of the Sect'y of the Navy for the payment of pensions,	5,876 50
	Dividend No. 28, on $\frac{11}{70,000}$ shares stock Bank United States for the use of the Sect'y of the Navy for the payment of privateer pensions,	38 50
19,	J. N. Barker, collector,	69,000 00
		$696,944 25
Jan'ry 19,	By balance from old acc't,	$571,411 66
26,	M. A. Frenaye for the following tracts of land in Marengo County, Ala., viz: for allotment No. 2, S. E. qr. section 1, township 18, range 3 east, (corresponding with the same number on the official plot,) containing $170\frac{20}{100}$ acres,	212 75
	For allotment 28, section 11, (corresponding with the N. ½ and S. W. ¼ of section 12, township 18, range 3 E. of the official plat, containing $481\frac{50}{100}$ acres,	601 88
	J. N. Barker, collector,	44,000 00
		$616,227 29

Dr. Account—Continued.

1833.		
Jan'ry 26,	To warr't Treas'y Dep't, 147, Bank United States,	$341 57
	" War " 92, Jas. Campbell	33 82
	" " " 110, Capt. J. D. Graham,	500 00
	Balance to new acc't,	590,844 35
		$591,719 74
Feb'ry 4,	To warr't Treas'y Dep't, 5,553, Peine L'eglise,	$338 00
8,	" War " 183, Lt. Carlos A. Waite,	4,700 00
9,	" Navy " 4,863, Geo. Harrison,	1,000 00
	Balance to new acc't,	717,264 22
		$723,302 22
Feb'ry 15,	To warr't War Dep't, 205, Lt. J. E. Newell,	$400 00
	" Treas'y " 6,493, Wm. Findlay,	3,530 00
16,	" War " 116, Jas. Campbell,	48 45
	" Navy " 4,872, Geo. Harrison,	1,500 00
	Balance to new acc't,	1,735,463 40
		$1,740,941 85
Feb'ry 18,	To warr't War Dep't, 221, Lt. C. A. Waite,	$1,200 00
20,	" " " 226, Samuel Humes,	105 26
21,	" Navy " 4,883, Geo. Harrison,	6,500 00
	Balance to new acc't,	1,842,658 14
		$1,850,463 40
Feb'y 25,	To warrant Navy Department, 4,888, Geo. Harrison,	$200 00
28,	" " " 4,895, Jas. Biddle,	338 00
March 2,	" " " 4,902, Geo. Harrison,	6,763 50
	" " " 4,906, Pres't Bank U. States,	250,000 00
	" " " 4,910, Geo. Harrison,	656 75
	" War " 347, Lt. C. A. Waite.	2,000 00
	Balance to new account,	1,620,699 89
		$1,880,658 14
March 4,	To transfer draft, 474, office at Washington,	100,000 00
	Warrant War Departm't, 366, Nicholas Biddle,	47,387 47
8,	" " 374, Philemon Dickinson,	13,884 45
	Balance to new account,	1,551,627 97
		1,712,899 89

Account—Continued. Cr.

1833.			
Jan'ry 26,	By balance from old acc't,		$580,719 74
Feb'ry 2,	J. N. Barker, collector,		11,000 00
			$591,719 74
Feb'ry 2,	By balance from old acc't,		$590,844 85
9,	J. N. Barker, collector,		128,000 00
7,	do. do. surplus emoluments for the year 1832, viz: for signing certificates and commissions on Marine Hospital's expenditures,	$1,164 40	
	For other emoluments,	3,293 47	
			4,457 87
			$723,302 22
Feb'ry 9,	By balance from old acc't,		$717,264 22
11,	Bills on France for fs. 4,856,666 66 a 5 37½,		903,365 89
16,	J. Trotter, cashier, for the use of the Sect'y of the Navy as trustee of the Navy Pension Fund,		5,311 74
	J. N. Barker, collector,		115,000 00
			$1,740,941 85
Feb'ry 16,	By balance from old acc't,		$1,735,463 40
23,	J. N. Barker, collector,		115,000 00
			$1,850,463 40
Feb'y 23,	By balance from old account,		$1,842,658 14
March 2,	" J. N. Barker, Collector,		38,000 00
			$1,880,658 14
March 2,	By balance from old account,		$1,620,699 89
9,	" short cr't in bill on France, for fr. $4,856,666 66, a $5 37½, credited 11 Feb. as $903,365 89, instead of $903,565 89, difference,		200 00
	J. N. Barker, collector,		92,000 00
			$1,712,899 89

Dr. Account—Continued.

1833.				
March 11,	To warra't War Depart't,	408,	Geo. W. Tryon,	$401 40
	" Treas'y "	409,	Adam Eckfeldt,	1,476 87
12,	" "	136,	Jas. Bancroft,	90 75
14,	" Revolutionary,	3,475,	Sol. Alexander,	650 00
"	" War Depart't,	396,	Wm. L Evans,	2,982 00
15,	" Navy "	4,935,	Hy. Toland, Navy Agent,	5,000 00
"	" War "	405,	Lt. D. Perkins,	400 00
16,	" " "	358,	Pres't Br. B'k Farm's, N. C.	2,843 32
	Balance new account,			1,560,783 63
				$1,574 627 97
March 18,	To warr'nt Treasury Dep't,	6,646,	Sam. Moore,	11,000 00
	" " "	6,652,	Benj. S. Bonsall,	8,000 00
	" " "	6,653,	William Findlay,	10,000 00
	" War "	470,	Lt. L. Thomas,	400 00
	" " "	479,	Rd. W. Lockerman,	114 99
	4,000,	6,525,		
	" Navy 4,939 &	4,945,	Hy. Toland,	10,525 00
19,	" War Dep't,	472,	Lt. C. A. Waite,	1,100 00
20,	Transfer draft,	479,	Office at Washington,	100,000 00
21,	Warr't Navy Depart't,	4,949,	Henry Toland,	1,016 67
"	" War "	515,	Callender Irvine,	35,000 00
22,	" Navy Depart't,	4,950,	Sam'l Miller,	4,959 54
23,	" "	4,957,	Henry Toland,	3,000 00
	Balance to new account,			1,496,907 43
				$1,682,023 63
March 23,	To transfer draft,	467,	Office at St. Louis,	$300,000 00
	" "	483,	" Washington,	175,000 00
	Warr't Treas'y Dep't,	6,665,	Hy. Whiteley,	4,054 00
	" War "	569,	Geo. W. Tryon,	6,358 15
25,	" " "	513,	David Potts, jr.,	100 00
27,	" " "	525,	Sam'l Davis,	136 50
"	" " "	562,	Sam'l Humes,	75 62
30,	" Treas'y "	6,726,	Sam'l Moss & Son,	1,502 10
	Balance to new account,			1,052,862 10
				$1,540 088 47
April 2,	To warr't Treas'y Dep't,	6,733,	Jb. Reese & Son,	434 65
	" Navy "	4,967,	Lydia Mawbee,	138 58
5,	" " "	4,974,	Jas. M. Greene,	175 00
	" Treas'y "	6,736,	Pres't Bank U. States,	38,121 90
6,	" " "	6,753,	Peixotte & Lopez,	1,287 72
8,	Balance to new account,			1,082,560 88
				$1,122,718 73

Account—Continued. *Cr.*

1833.			
March 9,	By balance from old account,		$1,551,627 97
16,	" J. N. Barker, collector,		23,000 00
			$1,574,627 97
March 16,	By balance from old account,		$1,560,783 63
22,	" Ebenezer Elmer, collector, Bridgetown, N. J.,		240 00
23,	" J. N. Barker, collector,		121,000 00
			$1,682,023 63
March 23,	By balance from old account,		$1,496,907 43
30,	" J. N. Barker, collector,		43,181 04
			$1,540,088 47
30,	By balance from old account,		$1,052,862 10
April 1,	Geo. Harrison, Navy Agent, on following accounts:		
	Gradual improvement of the Navy,	$1,205 96	
	Contingent expenses, 1832,	957 95	
	Pay, &c., Marine Corps,	445 30	
	Naval Hospital,	185 64	
	Navy Yard, Philadelphia,	57 88	
	Ordnance,	3 40	
	Fixtures Naval Asylum,	50	
			2,856 63
	J. N. Barker, collector,		67,000 00
			$1,122,718 73

Dr. **Account—Continued.**

1833.					
April 8,	To warr't Treas'y Dep't,		1,	Wm. Findlay,	$2,475 00
	"	"	"	22, Callender Irvine,	1,050 00
	"	"	"	23, ditto,	1,050 00
	"	War	"	695, M. T. Wickham,	2,452 50
	Transfer draft,		"	487, Office Washington,	200,000 00
10,	Warr't Navy Depart't,			4,986, Henry Toland,	6,746 00
11,	"	"	"	4,988, Pres't Bank U. States,	10,900 00
	"	Treas'y	"	65, E. & J. Felor,	97 85
	"	"	"	67, Jno. Goddard,	340 92
	"	"	"	69, Wright & Brother,	37 50
	"	"	"	70, Doggett, Farnsworth&Co.,	407 60
	"	"	"	71, Thos. Hounsford,	627 00
	"	"	"	72, Jno. A. Brown & Co.,	668 82
				Amount carried over,	$226,853 19
April 12,	To warrant Treasury Dep't,			74, W. E. Sherman,	5 25
	"		"	75, Geo. W. Dunn & Co.,	1,189 98
	"		"	77, Francis Hardy, Sr.,	96 13
	"		"	78, Lewis & Co.,	1,851 94
	"		"	81, S. & W. Welsh,	1,997 28
	"		"	82, Jos. R. Evans,	753 86
	"		"	83, F. & D. Samuel,	197 85
	"	War	"	759, Lt. C. A. Waite,	1,600 00
13,	"		"	749, ditto	7,600 00
	"	Navy	"	4,991, Henry Toland,	5,129 80
	"	Treasury	"	86, G. M. & G. R. Justice,	95 80
	"		"	87, Robert Ewing,	209 92
	"		"	88, Vezin Von Lenyerke,	1,857 74
	"		"	89, Sam'l C. Bunting,	171 58
	"		"	90, John Bury,	128 85
	"		"	93, Jos. V. Tallman,	72 35
	"		"	96, Thos. E. Walker & Co.,	307 75
	"		"	102, Jos. Hopkinson,	625 00
				Balance to new account,	918,816 61
					$1,169,560 88
April 15,	To warrant War Department,			729, J. E. Newell,	$200 00
	"	"	"	755, Lt. D. D. Tompkins,	400 00
	"	"	"	756, S. Davis,	100 52
	" Transfer draft			493, Office, Washington,	200,000 00
18,	" Warrant War Department,			752, A. Beaumont,	25 16
	"	Treasury	"	168, Vezin Von Lenyerke,	310 80
	"		"	174, Geisse & Korckhauss,	662 00
	"		"	176, Cardwell, Potter & Co.,	2,444 85
	"		"	180, Thos. Graham,	713 10
	"		"	193, Wicht, Werner & Co.,	1,133 85
	"		"	210, J. Andrews, cashier,	88 64
19,	"		"	218, A. S. & E. Roberts,	241 10
	"		"	219, Siter, Price & Co.,	80 50
				Amount carried over,	$206,400 52

Account—Continued. *Cr.*

1833.			
April 6,	By balance from old account,	$1,082,560 88	$1,082,560 88
			$1,082,560 88
April 13,	By J. N. Barker, Collector,		$87,000 00
			$1,169,560 88
April 13,	By balance from old account,		$918,816 61
	Amount carried over,		$918,816 61

Dr. Account—Continued.

1833.					
		Amount brought over,			$206,400 52
April 19,	To warrant Tressury Dep't,		234,	A. S. & E. Roberts,	113 40
	"	"	235,	H. Reese & Son,	1,169 39
20,	"	"	103,	Wm. Rossell,	375 00
	"	"	251,	T. & J. Wood & Co.,	967 80
	"	"	263,	A. & G. Ralston,	302 93
	"	"	281,	Boller & Baker,	146 60
	"	"	289,	Bank United States,	69,816 00
	"	"	290,	" "	4,000 00
		Balance to new account,			746,613 61
					$1,029,905 25
April 22,	To warrant Treas'y Dep't,		173,	Sam'l Moss & Son,	$220 00
	"	"	269,	Hagedorn, Leupold & Co.,	295 10
	"	"	270,	Geisse & Korkhauss,	169 55
	"	"	312,	Doggett, Farnsworth & Co.	46 80
	"	"	313,	Vezin Von Lenyerke,	571 08
	"	"	314,	Horatio Etting,	54 01
	"	"	319,	P. Graham, H. B. Cardwell, assignees,	722 16
	"	"	322,	Haven & Smith,	334 97
	"	"	323,	Robt. Creighton,	566 50
	"	"	324,	John W. Brown & Co.,	2,489 85
	"	"	325,	S. & W. Welsh,	196 87
	"	"	330,	Thos. Haven,	14 50
	"	"	343,	Bank United States,	5,000 00
23,	"	"	318,	J. B. Clement,	447 74
25,	"	"	357,	Thos. A. Haven,	85 44
	"	"	365,	John Welsh,	289 87
	"	"	369,	John W. Downing,	34 50
	"	"	377,	Warder & Brothers,	102 40
	"	"	391,	A. & G. Ralston,	241 90
	"	"	392,	S. C. Bunting,	382 83
26,	"	"	401,	Vezin Von Lenyerke,	12 75
	"	"	407,	John W. Brown,	488 20
27,	"	"	420,	Elijah Dallett,	97 98
	"	"	422,	Edward Grundy,	56 75
	"	"	438,	W. G. Alexander,	120 95
	" Navy	"	5,018,	Henry Toland,	2,500 00
		Balance to new account,			826,070 91
					$841,613 61
April 29,	To warrant War Dep't,	18000	830,	Lt. Col. W. J. Worth,	$7,278 79
	"	945 &	947,	Lt. C. A. Waite,	19,700 00
	" Treas'y Dep't,		441,	Isaac Smith, Jr.,	17 77
	"	"	444,	E. & T. Dallett,	87 06
	"	"	448,	John W. Brown & Co.,	175 40
	"	"	450,	Geo. W. Dunn & Co.,	393 25
	"	"	467,	Siter, Price & Co.,	42 95
30,	"	"	184,	Wm. McKee & Co.,	2,249 55
		414.82	8		
	"	460 &	466,	Wicht, Werner & Co.,	422 82
	"		465,	Wicht, Werner & Co., assignees of Craig & Son,	207 23

Account—Continued. *Cr.*

1833.		
	Amount brought over,	$918,816 61
April 19,	By warrant Treasury Departm't 210, on office, Washington, charged in error, - - - - -	88 64
" 20,	" J. N. Barker, collector, - - - -	111,000 00
		$1,029,905 25
April 20,	By balance from old account, - - - -	$746,613 61
" 27,	" J. N. Barker, collector, - - - -	95,000 00
		$841,613 61

Dr. Account—Continued.

1833.					
May 1,	To warrant	Navy Dep't,	5,021	Henry Toland,	$1,000 00
" 2,	"	Treas'y "	488,	John W. Brown & Co.,	395 50
	"	"	492,	J. M. Brown, M. D. Lewis,	125 40
	"	"	494,	Hagedorn, Leupold & Co.,	51 47
" 3,	"	"	311,	A. & G. Ralston,	213 43
	"	"	313,	Cave & Shaffer,	149 55
	"	"	314,	John Richardson,	100 97
	"	"	318,	Thos. Bowman,	96 40
" 4,	"	"	309,	Joseph Mort,	45 30
	"	"	335,	Thos. Richards,	8 70
	"	"	336,	Geo. W. Dunn & Co.,	212 00
	"	"	337,	Doggett, Farnsworth & Co.	9 45
	"	"	338,	Thos Bowman,	47 06
	"	"	341,	Lippincott, Richards & Co.	633 25
	"	War "	922,	Sam. Humes,	73 34
	"	"	950,	Jacob Lex,	1,700 00
	"	"	967,	Rich'd W. Lockerman,	81 40
		Balance to new account,			814,046 61
					$849,564 65
" 6,	To warrant	War Dep't,	894,	Capt. R'd Delafield,	$10,000 00
	"	"	985,	Major H. Bache,	1,000 00
	"	"	952,	Henry Deringer,	6,732 06
	"	Treas'y	332,	Hyman Gratz,	58 35
	"	"	352,	Sam'l C. Bunting,	54 10
	"	"	355,	Joseph Brown,	151 50
" 7,	"	"	239,	R. H. Sayer,	348 05
" 8,	"	"	375,	Silas Pedrick,	408 80
	"	"	376,	Robt. S. Johnson,	411 11
	"	"	378,	Jacob Gratz,	35 30
	"	"	390,	Aug. H. Denekla,	29 60
	"	"	396,	Sam'l Bettle, adm'r,	164 65
	"	"	391,	John A. Brown & Co.,	67 60
	"	War	890,	Capt. R'd Delafield,	30,000 00
" 10,	"	"	1,026,	Cal. Irvine, Com'y Gen'l,	26,124 87
" 11,	"	Treasury	411,	S. & W. Welsh,	85 88
	"	"	417,	A. and G. Ralston,	296 70
	"	"	418,	J. C. Jenkins,	113 51
	"	"	563,	John Connell,	3,111 56
	"	"	564,	ditto	622 50
		Balance to new account,			774,680 47
					$854,446 61
" 13,	To warrant	Navy Dep't,	5,045,	Henry Toland,	$6,157 20
	Transfer draft,		509,	Office, Washington,	100,000 00
	Warrant	War Dep't,	1,041,	Alex. McClurg,	14,933 61
	"	"	1,045,	Lt. C. A. Waite,	13 00
	"	"	1,062,	Capt. J. D. Graham,	705 00
	"	Treasury,	433,	Vezin Von Lenyerke,	171 55
	"	"	428,	G. M. Elkinton,	18 81
	"	"	430,	J. J. Borie and Son,	496 03

Account—Continued. *Cr.*

1833.			
April 27,	By balance from old account, - - - -		$826,070 91
" 29,	" T. Bruse, Purser, on account of repairs of vessels, - - - -	$210 97	
	specific contingent, 1831,	144 68	
	Dr. 1832,	138 09	
			493 74
May 4,	" J. N. Barker, collector,		23,000 00
			$849,564 65
" 4,	By balance from old account,		$814,046 61
" 6,	" Harris Jenkins,		400 00
" 11,	" J. N. Barker, collector,		40,000 00
			$854,446 61
" 11,	By balance from old account,		$774,630 47
	Amount carried over,		$774,630 47

Dr. Account—Continued.

1833.			
	Amount brought over,		$122,494 20
May 14,	To warrant Treas'y Dep't, 573, S. Broome and Co.,		10 00
15,	" War 1,081, Jacob Beeson,		80 00
	5200		
16,	" Navy 5,059 & 5,062, Henry Toland,		6,665 00
	" Treasury, 475, Jacob Reese & Son,		208 72
	" " 7,124, Jno. Connell,		1,245 62
17,	" " 483, Robt Creighton,		135 65
	" " 487, Benj. Etting,		286 40
	" " 489, Sloan Morris,		32 25
	" " 499, Jno. Beylard, Jr.,		64 30
	" " 504, Sam'l C. Bunting,		106 86
18,	" " 474, G. F. & E. Randolph,		174 15
	" War " 1,110, Lt. C. A. Waite,		48,000 00
	Proceeds of a bill of exchange purchased from the United States, on the 11th of February last, drawn by Louis McLane, Secretary of the Treasury, on the Minister and Secretary of Finance, of France, for fs. 4,856,666 66/100, the said bill having been protested for non-payment, the amomnt is now recharged to the treasurer by his directions, per letter to the cashier, dated 16th inst., with an enclosure from the Secretary of the Treasury, and also a letter from the latter to the President of the Bank, same date,		903,565 89
	Balance to new acc't,		431,560 43
			$1,514,630 47

May 20,	To warrant War Dep't, 1,084, Lt. Col. W. J. Worth,		$200 00
	" Treas'y " 525, J. J. Borie & Son,		39 62
	" " 529, J'e Lohman,		202 82
	" " 539, A. S. & E. Roberts,		13 20
	" " 543, M. L. Hallowell,		487 40
21,	" " 522, E. C. Yarnall,		78 90
	" War Dep't, 1,117, Elihu Jefferson,		321 99
22,	" " 1,076, Sam'l Davis,		47 04
	" " 1,115, Sam'l Humes,		25 08
	" " 1,128, Pres't Bank U. S. and P. A.,		20,000 00
	" " 1,164, Lt. C. A. Waite,		120 22
	" Treas'y " 7,923, A. Mellier,		30 18
	" " 548, A. S. & E. Roberts,		75 37
	" " 7,140, Jno. Counell,		1,576 49
23,	" " 7,150, Wm. Findlay,		10,000 00
	" " 559, J. J. Borie, Jr.,		32 10
	" " 563, Worley & Welsh,		18 10
24,	" " 562, A. & G. Ralston,		134 00
	" " 574, F. Shoemaker,		22 05
25,	" " 591, Sam'l Sweetser,		64 87
	" " 592, H. Jones Oakford & Co.,		104 00
	" " 593, Stewart & Bros.,		35 25
	Balance to new acc't,		442,730 75
			$476,359 43

Account—Continued. *Cr.*

1833.		
	Amount brought over,	$774,630 47
May 18,	By transfer draft, 513, on office New York,	700,000 00
	J. N. Barker, collector,	40,000 00
		$1,514,630 47
May 18,	By balance from old acc't,	$431,560 43
23,	J. S. Duval for one section of land in Marengo County, Alabama,	799 00
25,	J. N. Barker, collector,	44,000 00
		$476,359 43

Dr. Account—Continued.

1833.				
May 27,	To warrant Treas'y Dep't,	275,	John C. Dacosta,	$73 81
	" "	598,	Haven & Smiths,	154 92
	" "	600,	Wm. Chaloner,	148 70
	" "	601,	Juliana Simpson,	109 90
28,	" War Dep't,	1,193,	Pres't Trenton Bank,	15,000 00
30,	" Treas'y Dep't,	636,	Thos. Hounsfield,	40 25
	" "	640,	J. C. Jenkins,	1,093 50
31,	" "	652,	J'e Peace,	76 95
	" "	7,179,	Jno. Connell,	1,100 58
	Transfer draft,	514,	office Baltimore,	75,000 00
	Balance to new acc't,			368,932 14
				$461,730 75
June 3,	To warrant Treas'y Dep't,	678,	Wicht, Werner & Co.,	$152 30
	" "	679,	M. C. Ralston,	195 10
	" "	680,	Jackson, Biddle & Co.,	456 39
5,	" "	685,	J'e Lohman,	36 10
	" "	701.	G. M. & G. R. Justice,	5 40
	" War Dep't,	1,182,	Jas. Anderson,	50 48
6,	" "	1,254,	Lt. C. A. Waite,	8000 00
	" Navy Dep't,	5,087,	Pres't Bank U. States,	50,000 00
	" "	5,091,	H'y Toland,	1000 00
	" Treas'y Dep't,	722,	David Rankin,	39 00
	" "	723,	Lewis & Co.,	402 05
	" "	7,213,	John Connell,	235 62
7,	" "	7,239,	W. Findlay,	800 00
	" "	721,	S. Konigmacher & Co.,	31 50
	" "	725,	C. W. & J. R. Smith,	511 95
	Balance to new account,			884,016 25
				$445,932 14
June 10,	To warr'nt War Department,	1,285,	Callender Irvine,	$44,379 82
		10,000,	4,127,	
	" Navy "	5,093, &	5,095, Hy. Toland,	14,127 00
	" Treas'y "	736,	Vezin Von Lenyerke,	169 47
	" " "	738,	A S. & E. Roberts,	154 15
	" " "	746,	A. & G. Ralston,	13 20
	" " "	760,	Ic. Heylin,	832 30
	" " "	769,	Clemens Erwig,	9 60
12,	" " "	775,	Nathan Dunn,	977 13
	" " "	777,	Lewis C. Heylin,	621 30
	" " "	782,	E. & J. A. Fehr,	6,598 40
	" " "	788,	Johnston McLanahan,	63 60
	" " "	789,	Jno. W. Brown & Co.,	122 40
14,	" " "	743,	W. & L. Kumbhaur,	21 00
	" " "	798,	Ic. Heylin,	148 10
15,	" " "	814,	Jos. Miller,	340 50
	" " "	817,	F. & D. Samuel,	19 80
	" " "	818,	Sam'l H. Edwards,	52 00
	Balance to new account,			886,366 48
				$455,016 25

Account—Continued. *Cr.*

1833,		
May 27,	By balance from old acc't,	$442,730 75
June 1,	J. N. Barker, collector,	19,000 00
		$461,730 75
June 1,	By balance from old acc't,	$368,932 14
June 8,	By J. N. Barker, collector,	77,000 00
		$445,932 14
June 15,	By balance from old account,	$384,016 25
	J. N. Barker, collector,	71,000 00
		$455,016 25

Account—Continued.

1833.				
June 17,	To warr'nt Treas'y Depart't,	403, Jas. Lilly,	$79	85
	" "	825, Jb. Immel & Co.,	16	20
	" "	7,252, Hy. Whiteley,	2,500	00
	" Navy Depart't	5,101, Hy. Toland,	6,217	00
	" "	5,104, do.	995	87
	" "	5,109, do.	10,268	11
18,	" Treas'y Depart't,	822, Follin & Cuesta,	28	90
	" "	824, N. Trotter & Co.,	17	75
19,	" "	845, B. C. Wilcocks, M. C. Ralston,	167	20
	" War Depart't,	1,300, Sam'l Humes,	36	29
	To transfer draft,	519, Office Baltimore,	100,000	00
21,	warr'nt Treas'y Depart't,	870, Lewis Brown,	42	65
	" "	871, Jackson, Biddle & Co.,	12	96
	" "	885, Jno. Atwood & Co.,	22	10
	" War Depart't,	1,410, Capt. A. Mackay,	2,000	00
22,	" Navy Depart't,	5,130, Pres't Bank U. States,	1,550	00
	" "	5,136, Hy. Toland,	1,000	00
	Balance to new account,		361,411	60
			$486,366	48
June 24,	To transfer draft,	520, Office Washington,	$100,000	00
	warr'nt War Depart't,	1,401, Wm. L. Evans,	4,224	50
26,	" "	1,437, Du Rutcle, Nemours & Co.,	2,139	50
	" Treas'y Depart't,	7,292, Pres't Bank U. States,	37,952	52
	" "	929, Ic. Barton,	41	80
	" "	930, Vezin Von Lenyerke,	52	50
27,	" "	936, Hagedorn Leopold &Co	9	00
	" War Depart'nt,	1,479, Siter, Price & Co.,	3,142	73
28,	" Treas'y Depart't,	939, Geo. W. Dunn & Co.	49	00
	" "	940, Rt. Adams & Co.,	37	05
29,	" "	950, A. J. Bucknor,	4	80
	" War Depart'ent,	1,393, Jno. Harris,	709	00
	Balance to new account,		302,435	08
			$450,797	48
July 1,	To warr'nt Navy Depart't,	5,121, P't Trenton Bank'g Co.,	$50	00
	" "	5,145, Hy. A. Steele,	48	26
	" Treas'y Dep't,	7,296, P't Trenton Bank'g Co.,	781	64
3,	" "	729, Mark Devine,	3	96
	" "	970, Jas. Latimer,	3	70
	" "	1, Wm. Findlay,	2,475	00
	" War Depart't,	1,501, A. R. Hetzel,	200	00
	" Navy "	5,148, Hy. Toland,	10,000	00
5,	" "	5,147, John Haviland,	86	30
	" War "	1,390, Capt. G. C. Hutter,	200	00
	" Treasury "	969, Waterman & Coburn,	34	68
	" "	974, J. J. Fell & Bro.,	42	00
	" "	975, J. Beylard, Jr.,	265	51
	Balance to new account,		321,244	03
			$335,435	08

Account—Continued. *Cr.*

1833.		
June 15,	By balance from old account,	$386,366 48
June 22,	By J. N. Barker, collector,	100,000 00
		$486,366 48
June 22,	By balance from old account,	$361,411 60
	Wm. Findlay, treasurer of the mint, for copper coins distributed by him,	11,083 89
29,	Gershon Mott, collector, Lamberton, N. J.,	23 00
	J. N. Barker, collector,	78,278 99
		$450,797 48
June 29,	By balance from old account,	$302,435 08
	By J. N. Barker, collector,	33,000
		$335,435 08

Sup. Court U. States.

THE BANK OF U. STATES,
vs.
THE UNITED STATES.
} Jan. 1842.—No. 100.

It is agreed that the judgment of the court below, as contained in a memorandum of the clerk of that court, marked A, be made a part of the record, as if the same had been contained in, and made a part, under the certificate of the clerk and seal of the circuit court.

JOHN SERGEANT,
For Plaintiff in Error.
H. S. LEGARE, *Attorney General,*
For the United States.

Feb. 18th, 1842.

A.

Therefore, it is considered by the court here, that the said The United States of America recover against the said The President, Directors and Company of the Bank of the United States, as well the said sum of two hundred and fifty-one thousand two hundred forty-three dollars and fifty-four cents, by the jurors aforesaid, in form aforesaid, assessed for their damages, which they had sustained by reason of the nonperformance of their assumptions aforesaid, as the sum of twenty-four dollars and sixty-six cents, by the court here adjudged to the said The United States of America, for their costs and charges by them about their suit in that behalf expended,—which said damages and costs, in the whole, amount to two hundred fifty-one thousand two hundred sixty-eight dollars and twenty cents.

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SUPREME COURT OF THE UNITED STATES.

No. 53.

WILLIAM A. DROMGOOLE, FRED'K. G. TURNBULL AND CHAS. A. LACOSTE, PLAINTIFFS IN ERROR,

vs.

THE FARMERS AND MERCHANTS' BANK OF MEMPHIS.

IN ERROR TO THE CIRCUIT COURT U. S. FOR THE SOUTHERN DISTRICT OF MISSISSIPPI.

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J. & G. S. GIDEON, Printers.

UNITED STATES OF AMERICA, *ss:*

To the President, Directors, and Company, of the Farmers and Merchants' Bank of Memphis, or H. D. Mandeville, their attorney, greeting:

You are hereby cited and admonished to be and appear at a supreme court of the United States, to be held at Washington, on the second Monday in January next, pursuant to a writ of error, filed in the clerk's office of the circuit court of the United States, for the ninth circuit and district of Mississippi, wherein William A. Dromgoole, Frederick G. Turnbull, and Charles A. Lácoste, are plaintiffs, and you are defendants in error, to shew cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected, and speedy justice should not be done to the parties in that behalf.

Witness, the honorable Samuel J. Gholson, one of the judges of the circuit court of the United States, for the district of
[L. S.] Mississippi, this first day of February, in the year of our Lord one thousand eight hundred and forty-two, and in the sixty-sixth year of the independence of the United States.

S. J. GHOLSON.

I acknowledge service of the foregoing writ.

H. D. MANDEVILLE, Jr., *Attorney.*

NATCHEZ, *February* 8, 1842.

THE FARMERS AND MERCHANTS' BANK OF MEMPHIS,
vs.
WILLIAM A. DROMGOOLE, et al.

Pleas before the honorable Samuel J. Gholson, district judge of the United States, at a circuit court of the United States, in and for the ninth circuit, and southern district of Mississippi, held at the town of Jackson, at the November term, in the year of our Lord one thousand eight hundred and forty-one.

Be it remembered, that heretofore to wit, on the 10th day of March, A. D. 1840, the following writ of summons ad respondendum, issued out of the clerk's office of the court aforesaid, in the words and figures, to wit:

UNITED STATES OF AMERICA,
Southern District of Mississippi, ss:

The President of the United States, to the Marshal of the Southern District of Mississippi, greeting:

We command you, without delay, to summon William A. Dromgoole, Frederick G. Turnbull, and Charles A. Lácoste, citizens of the State of Mississippi, that they be, and appear, at the circuit

court of the United States, to be held at the city of Jackson, in and for the southern district of Mississippi, on the first Monday of May next, to answer to the president, directors, and company of the Farmers and Merchants' Bank of Memphis, who are citizens of the State of Tennessee, of a plea of trespass on the case to their damage five thousand dollars, and that they do file their plea or defence with the clerk of said court, on or before the meeting of the same, or judgment will be given against them by default; and have then there this writ.

Witness the honorable Roger B. Taney, chief justice of the Supreme Court of the United States, the 10th day of March, A. D.1840, and in 64th year of the independence of the United States. [L. s.]

WM. BURNS, *Clerk.*

Marshal's return," executed on Charles A. Lácoste, 19th March, 1840, and gave him a copy."

WM. M. GWIN, *Marshal.*
By ANS. LYNCH, *his Deputy.*

"Other defendants not found."

WM. M. GWIN, *Marshal.*
Per E. A. GREER, *Deputy.*

And on the said 10th day of March, A. D. 1840, the said plaintiffs, by (H. D. Mandeville) their attorney filed their declaration herein against the said defendants, in the following words and figures, to wit:

UNITED STATES OF AMERICA,
Southern District of Mississippi.

United States Circuit Court, for said District, May Term, 1840.

The president, directors, and company of the Farmers and Merchants' Bank of Memphis, who are citizens of the State of Tennessee, by their attorney, complain of William A. Dromgoole, Frederick G. Turnbull, and Charles A. Lácoste, who are citizens of the State of Mississippi, in custody, &c., of a plea of trespass on the case.

For that whereas the said Dromgoole and Turnbull, by the names and signatures of Will. A. Dromgoole and F. G. Turnbull, at Princeton, Washington county, to wit: at the district aforesaid, on the seventeenth day of May, anno domini eighteen hundred and thirty-eight, made their certain promissory note in writing of that date, and then and there delivered the same to the said Lácoste, and thereby promised to pay on the first day of January, anno domini eighteen hundred and thirty-nine, to the order of the said Lácoste, by the name and description of "Briggs, Lácoste & Co." two thousand eight hundred and twenty-nine $\frac{50}{100}$ dollars for value received, payable and negotiable at the Planters' Bank of Mississippi, at Natchez, to wit: at the district aforesaid; and the said Lácoste, then

and there, by the name and signature of Briggs, Lácoste & Co., endorsed and delivered the said note to the said plaintiffs. And the said plaintiffs say, that afterwards, when the said note became due and payable, to wit: on the fourth day of January, anno domini eighteen hundred and thirty-nine, at the Planters' Bank of the State of Mississippi aforesaid, the said note was presented and shown to the teller of said bank, and the payment thereof was then and there demanded; but that neither the teller of said bank, nor the said defendants did, or would, at that or any other time, before or since, pay the same to the said plaintiffs; of all which, the said Lácoste then and there had notice. By means whereof, the said Dromgroole and Turnbull became liable, and in consideration thereof, then and there promised on the seventeenth day of May, aforesaid, to pay said note to said plaintiffs according to the tenor and effect thereof; and the said Lácoste on the fourth day of January above mentioned became liable, and in consideration thereof then and there promised to pay the said plaintiffs the amount of said note upon request.

Yet the said defendants, although often requested, have not paid to said plaintiffs the sum of money in said note mentioned; but so to do have refused, and still refuse, to the damage of said plaintiffs of five thousand dollars; and therefore they bring suit, &c.

H. D. MANDEVILLE, Jr.,
Attorney for Plaintiffs.

(Copy of Note.)

2,899 $\frac{50}{100}$ PRINCETON, *Washington Co.*
May 17th, 1838.

On the 1st of January, 1839, we, or either of us, promise to pay to the order of Briggs, Lácoste & Co., two thousand eight hundred and ninety-nine $\frac{50}{100}$ dollars for value received, payable and negotiable at the Planters' Bank of Mississippi, at Natchez.

WILL. A. DROMGOOLE.
F. G. TURNBULL.

Endorsed "Briggs, Lácoste & Co."

Afterwards to wit: on the 6th day of July, A. D. 1840, the following alias writ of summons ad respondendum, issued in the words and figures, to wit:

UNITED STATES OF AMERICA,
Southern District of Mississippi, ss:

The President of the United States, to the Marshal of the Southern District of Mississippi, greeting:

We command you, as before, &c., without delay, to summon William A. Dromgoole, Frederick G. Turnbull, and Charles A. Lácoste, citizens of the State of Mississippi, that they be, and appear, at

the circuit court of the United States, to be held at the city of Jackson, in and for the southern district of Mississippi, on the first Monday of November next, to answer to the president, directors, and company of the Farmers and Merchants' Bank of Memphis, who are citizens of the State of Tennessee, of a plea of trespass on the case to their damage five thousand dollars, and that they do file their plea or defence with the clerk of said court, on or before the meeting of the same, or judgment will be given against them by default. And have then there this writ.

Witness, the honorable Roger B. Taney, chief justice of the Supreme Court of the United States, the 6th day of July, [L. S.] A. D. 1840, and in the 65th year of the independence of the United States.

WM. BURNS, *Clerk.*
By W. H. BROWN, *D. C.*

Marshal's return "executed on William A. Dromgoole and F. G. Turnbull, 12th October, 1840."

WM. W. GWIN, *Marshal.*
By C. E. YEAMANS, *Deputy Marshal.*

And the said defendants, who are citizens of the State of Mississippi, in their own proper persons, came and defend the wrong and injury, and say: that the persons composing the commercial firm of Briggs, Lacoste & Co., to whom the said promissory note declared upon was made and delivered at the time of its date and delivery, then were, and yet are, citizens of and resident in the State of Mississippi, and were so at the time of the supposed transfer and delivery of the said promissory note to the said plaintiffs, by reason whereof, this honorable court cannot in law have or entertain jurisdiction of this cause, and this they, the said defendants, are ready to verify. Wherefore, the said defendants pray judgment of the said writ and declaration, and that the same may be quashed.

SANDERS, *for Defendants.*

UNITED STATES OF AMERICA,
Southern District of Mississippi, ss:

In the Circuit Court of the United States, for the Southern District of Mississippi, to November Term, for 1840.

William A. Dromgoole, one of the above named defendants, this day personally appeared before the undersigned authority, and made oath, that the plea hereunto annexed, is true in substance and in fact.

WILLIAM A. DROMGOOLE.

Sworn and subscribed by the said William A. Dromgoole, this 30th day of November, 1840.

A. F. SMITH,
Commissioner to take Affidavits, &c.

And the said plaintiffs say, that the said plea of said defendants, and the matters and things therein contained, are not sufficient in law to bar or preclude the said plaintiffs from having or maintaining their aforesaid action thereof against the said defendants, and this they are ready to verify. Wherefore, for want of a sufficient plea in this behalf, they pray judgment and their damages, &c.

MANDEVILLE, *for Plaintiffs.*

Joined in demurrer by consent.

LEWIS SANDERS, Jr., *for Defi's.*
MANDEVILLE, *for Plff's.*

Afterwards to wit, at the said November term of the court aforesaid, to wit: on the nineteenth day of November, in the year of our Lord one thousand eight hundred and forty-one, until which time this cause was legally continued, came the parties aforesaid by their respective attorneys, and the plaintiffs' demurrer to the defendants' plea in abatement being fully argued, and mature deliberation being thereupon had, it is ordered that the demurrer be sustained. And it is ordered by the court, that the defendants answer over to the plaintiffs' action aforesaid above thereof against them. And the said defendants saying nothing farther in bar, or preclusion of the plaintiffs' action aforesaid, it is ordered that judgment be rendered against them as for want of a plea.

Therefore, it is considered by the court, that the said plaintiffs recover against the said defendants, the sum of three thousand five hundred and sixty-six dollars and thirty-nine cents, for their damages which they have sustained by reason of the premises, and also their costs and charges by them about their suit in this behalf expended.

And the said defendants in mercy, &c. From which judgment the defendants pray a writ of error to the Supreme Court of the United States, which is granted on their giving bond with Andrew Knox and C. K. Bass, or either of them, as their security, who are approved by the court.

SOUTHERN DISTRICT OF MISSISSIPPI,
Circuit Court, United States.

I, William H. Brown, clerk of said circuit court, do hereby certify that the foregoing pages contain as full, true, and complete a transcript of the record of the judgment in the case therein named, as the same now remains of record and on file in my office.

In testimony whereof, I have hereunto set my hand, and [L. S.] affixed the seal of said court, this 19th day of January, A. D. 1842.

W. H. BROWN, *Clerk.*